

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
a. Agriculture, forestry & fishing	01110 Nursery Production (Under Cover)	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6551	0.7777	0.0331	0.3746	n.a	n.a
			Total	0.6252	0.7481	0.0247	0.3578	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6873	0.6762	0.3167	0.382	0	0
			Total	0.6455	0.6302	0.3002	0.3594	0	0
		c. 100,000 to less than 300,000	Established	0.6453	0.7218	0.2577	0.3345	0.2662	0.2705
			Total	0.6453	0.7218	0.2577	0.3345	0.2662	0.2705
		d. 300,000 to less than 500,000	Established	0.8437	0.8699	0.1901	0.2774	0.329	0
			Total	0.8437	0.8699	0.1901	0.2774	0.329	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	n.a
			Total	0	0	0	0	0	n.a
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	01120 Nursery Production (Outdoors)	a. 10,000 to less than 50,000	Commenced	0	0	-0.059	0	n.a	n.a
			Established	0.6815	0.7842	-0.0331	0.3439	n.a	n.a
			Total	0.6817	0.7849	-0.0352	0.3341	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7352	0.8466	0.2246	0.3946	0	n.a
			Total	0.7326	0.8283	0.2321	0.3885	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.1166	0	0	0
			Established	0.6814	0.6854	0.199	0.2498	0.2115	0.2118
			Total	0.6755	0.6862	0.1944	0.2461	0.2131	0.2135
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6596	0.6598	0.1815	0.1951	0.2108	0.1973
			Total	0.6641	0.6646	0.1802	0.1929	0.2196	0.2079
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5825	0.5996	0.1139	0.1256	0.1978	0.1978
			Total	0.5704	0.586	0.1107	0.1217	0.1937	0.1937
		f. 1,000,000 to less than 5,000,000	Established	0.5947	0.5947	0.1761	0.1761	0.1775	0.1775
			Total	0.5947	0.5947	0.1761	0.1761	0.1775	0.1775
	01130 Turf Growing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8077	n.a	0.0283	0.2844	n.a	n.a
			Total	0.8077	n.a	0.0364	0.2934	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2585	0.342	n.a	n.a
			Total	0	0	0.2551	0.3515	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6699	0.7254	0.1142	0.2104	0.1648	0.1614
			Total	0.6699	0.7254	0.1142	0.2104	0.1648	0.1614
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7366	0.7366	0.2315	0.2315	0.1613	0.1613
			Total	0.7001	0.7001	0.2214	0.2214	0.1613	0.1613
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7249	0.7479	0.1076	0.1638	0.1727	0.1207
			Total	0.7541	0.7774	0.1124	0.165	0.1653	0.1177
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.8299	0	0.136	0.1705	0.1243	0.1209
			Total	0.7032	0	0.1192	0.1705	0.1243	0.1209
	01140 Floriculture Production (Under Cover)	a. 10,000 to less than 50,000	Established	0.498	0	-0.068	0.2586	n.a	n.a
			Total	0.498	0	-0.068	0.2586	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.8266	0	0.1563	0.3207	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	0.8266	0	0.1563	0.3207	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6889	0.7084	0.1919	0.2838	0.2943	0
		d. 300,000 to less than 500,000	Total	0.6889	0.7084	0.1996	0.2889	0.2943	0
			Established	0	0	0.0883	0	0	0
			Total	0	0	0.0883	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01150 Floriculture Production (Outdoors)	a. 10,000 to less than 50,000	Commenced	0	n.a	0.0005	0	n.a	n.a
			Established	0.7577	0.8015	0.0713	0.3532	0	n.a
			Total	0.7554	0.8015	0.069	0.3454	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	0	n.a
			Established	0.7753	0.8048	0.2604	0.3683	0	0
			Total	0.7773	0.8065	0.2479	0.3712	0	0
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.7456	0.763	0.2283	0.3197	0.2825	0.1962
			Total	0.7528	0.763	0.224	0.3197	0.2825	0.1962
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6376	0.6301	0.1847	0.2321	0.2309	0.202
			Total	0.6683	0.665	0.1922	0.2297	0.219	0.1991
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.6388	0.7319	0.1029	0.1898	0.2029	0.1862
			Total	0.6388	0.7319	0.108	0.1888	0.2176	0.2118
		f. 1,000,000 to less than 5,000,000	Established	0.3291	0	0.0304	0.0735	0.2042	0
			Total	0.3291	0	0.0304	0.0735	0.2042	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	01210 Mushroom Growing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	-0.1896	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.487	0.487	n.a	n.a
			Total	0	0	0.487	0.487	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.8105	0.7814	0.1307	0.2522	0	0
			Total	0.8105	0.7814	0.1307	0.2522	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.0834	0	0	0
			Total	0	0	0.0834	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0.1014	0.1014	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01220 Vegetable Growing (Under Cover)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7158	0.8774	0.0389	0.3411	n.a	n.a
			Total	0.7158	0.8774	0.0423	0.3435	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7079	0.7479	0.1743	0.3053	n.a	n.a
			Total	0.7079	0.7479	0.1656	0.3117	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	n.a

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* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7723	0.786	0.2694	0.3401	0.3067	0.2642
			Total	0.7674	0.7734	0.2595	0.3353	0.3258	0.2642
			d. 300,000 to less than 500,000	Commenced	n.a	0	0	n.a	n.a
			Established	0.7097	0.7632	0.1695	0.2057	0.1593	0.1599
			Total	0.7097	0.7632	0.1753	0.2104	0.1593	0.1599
			Commenced	0	0	0	0	n.a	n.a
			Established	0.7084	0.7011	0.0567	0.1005	0.2342	0.1971
			Total	0.7295	0.7243	0.0542	0.0944	0.2342	0.1971
			Established	0.7693	0.7693	0.0928	0.1073	0.2026	0.2026
			Total	0.7693	0.7693	0.0928	0.1073	0.2026	0.2026
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01230 Vegetable Growing (Outdoors)		Commenced	0	n.a	0.1483	0.4713	n.a	n.a
			Established	0.814	0.8741	0.0624	0.3309	0	0
			Total	0.7929	0.8741	0.0695	0.3428	0	0
			Commenced	0.758	0.7572	0.348	0.4262	0	0
			Established	0.8097	0.8452	0.221	0.3746	0.352	0.2967
			Total	0.8026	0.8297	0.2303	0.379	0.3536	0.2852
			Commenced	0.7445	0.7183	0.2592	0.3245	0.2938	0
			Established	0.7985	0.8119	0.211	0.2879	0.2025	0.1948
			Total	0.7948	0.8058	0.2138	0.2901	0.2059	0.1987
			Commenced	0	0	0.0419	0	0	n.a
			Established	0.8113	0.8123	0.153	0.2316	0.1728	0.1602
			Total	0.8017	0.8058	0.1496	0.2313	0.1698	0.1602
			Commenced	0	0	0.1182	0.1769	0.1476	0.1417
			Established	0.7594	0.7552	0.1511	0.1875	0.1325	0.1299
			Total	0.7538	0.7492	0.149	0.1869	0.1336	0.1308
			Commenced	0	0	0	0	0	0
			Established	0.7397	0.7406	0.1193	0.1641	0.1081	0.1083
			Total	0.7404	0.7414	0.1174	0.1637	0.1083	0.1084
			Commenced	0	0	0	0	0	0
			Established	0.8256	0.7898	0.1271	0.212	0.1128	0.1187
			Total	0.7501	0.7057	0.1367	0.2051	0.1122	0.1168
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01310 Grape Growing		Commenced	0.7859	0	-0.1353	0.2272	0	0
			Established	0.6829	0.7843	-0.1213	0.2919	0	0
			Total	0.6889	0.806	-0.1218	0.2891	0.6031	0
			Commenced	0	0	-0.1346	0.2134	n.a	n.a
			Established	0.7304	0.8361	0.0244	0.2743	0.3809	0.3192
			Total	0.723	0.8352	0.02	0.2731	0.3809	0.3192
			Commenced	0.6724	0	-0.0093	0.202	0.2593	0
			Established	0.7766	0.8245	0.0791	0.2551	0.2418	0.1982
			Total	0.7723	0.8261	0.076	0.2533	0.2425	0.2026
			Commenced	0	0	0.1885	0.2144	0	0
			Established	0.7793	0.8471	0.1017	0.2424	0.1835	0.1527
			Total	0.7837	0.8518	0.1059	0.2407	0.1798	0.1509
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7103	0.7501	0.0773	0.2374	0.1711	0.1298
			Total	0.7103	0.7501	0.0796	0.2395	0.1711	0.1298
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	n.a	n.a	n.a

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.4996	0.4561	0.0208	0.1849	0.1308	0.088
			Total	0.4996	0.4561	0.0168	0.1849	0.1308	0.088
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		h. 10,000,000 to less than 20,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	01320 Kiwifruit Growing	a. 10,000 to less than 50,000	Established	0	0	0.0391	0.3531	n.a	n.a
			Total	0	0	0.0391	0.3531	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0.1883	0	n.a	n.a
			Total	0	n.a	0.1883	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.2511	0	0	0
			Total	0	0	0.2511	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01330 Berry Fruit Growing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.7693	0	-0.0057	0.322	n.a	n.a
			Total	0.7516	0	-0.0025	0.3421	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8183	0.7385	0.1534	0.3129	0.3772	0
			Total	0.8183	0.7385	0.1601	0.3115	0.3772	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7189	0.7558	0.1865	0.2739	0.2429	0.2228
			Total	0.7266	0.7631	0.191	0.2756	0.2429	0.2228
		d. 300,000 to less than 500,000	Established	0.7731	0.7979	0.139	0.2206	0.2259	0.2161
			Total	0.7731	0.7979	0.139	0.2206	0.2259	0.2161
		e. 500,000 to less than 1,000,000	Established	0.576	0.5639	0.1418	0.1754	0.276	0.238
			Total	0.576	0.5639	0.1418	0.1754	0.276	0.238
		f. 1,000,000 to less than 5,000,000	Established	0.6583	0.9432	0.0619	0.1271	0.2387	0.2421
			Total	0.6583	0.9432	0.0619	0.1271	0.2387	0.2421
	01340 Apple and Pear Growing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0.8191	0.9734	-0.1672	0.2805	n.a	n.a
			Total	0.8191	0.9734	-0.1678	0.2805	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.8549	0.8449	0.0938	0.2551	0	0
			Total	0.826	0.8449	0.0977	0.2641	0	0
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	0	0	0
			Established	0.8179	0.8303	0.1052	0.2369	0.2142	0.189
			Total	0.8146	0.8303	0.1076	0.236	0.2122	0.1864
		d. 300,000 to less than 500,000	Established	0.7879	0.7546	0.0934	0.1796	0.1863	0.1602
			Total	0.7879	0.7546	0.0934	0.1796	0.1863	0.1602
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.832	0.8535	0.0884	0.1493	0.2034	0.2082
			Total	0.8391	0.8607	0.1053	0.1659	0.2004	0.2043
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.7641	0.7669	0.0828	0.1296	0.2111	0.2079
			Total	0.7712	0.7756	0.0787	0.1214	0.2001	0.1939
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
01350 Stone Fruit Growing	a. 10,000 to less than 50,000	Total		0	0	0	0	n.a	n.a
		Commenced		n.a	n.a	0	0	n.a	n.a
		Established		0.8131	0.8634	-0.0681	0.2823	0	n.a
		Total		0.8131	0.8634	-0.0658	0.2792	0	n.a
	b. 50,000 to less than 100,000	Commenced		n.a	n.a	0	0	n.a	n.a
		Established		0.8663	0.8578	0.032	0.2327	0.3395	0
		Total		0.8663	0.8578	0.0358	0.2339	0.3395	0
	c. 100,000 to less than 300,000	Commenced		0	0	0.418	0.418	0	0
		Established		0.8361	0.7987	0.0946	0.2479	0.2949	0.2097
		Total		0.8373	0.8024	0.1059	0.2564	0.2913	0.206
	d. 300,000 to less than 500,000	Commenced		n.a	n.a	0	0	0	0
		Established		0.8866	0.9596	0.0934	0.2219	0.1842	0.1714
		Total		0.8866	0.9596	0.101	0.2205	0.1786	0.1634
	e. 500,000 to less than 1,000,000	Established		0.7403	0.7441	0.1066	0.2259	0.2143	0.1375
		Total		0.7403	0.7441	0.1066	0.2259	0.2143	0.1375
	f. 1,000,000 to less than 5,000,000	Established		0.3545	0	0.1034	0.1466	0.136	0.16
		Total		0.3545	0	0.1034	0.1466	0.136	0.16
	01360 Citrus Fruit Growing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	-0.4586	n.a	n.a	n.a
			Established	0.8915	0.8945	-0.1637	0.2855	0	n.a
			Total	0.8915	0.8945	-0.1735	0.2855	0	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.844	0.9199	0.0515	0.3251	0	0
			Total	0.844	0.9199	0.0526	0.3179	0	0
		c. 100,000 to less than 300,000	Commenced	0	n.a	-0.0717	0	0	n.a
			Established	0.7534	0.7784	0.1276	0.2231	0.2578	0.238
			Total	0.7634	0.7784	0.12	0.2237	0.2596	0.238
		d. 300,000 to less than 500,000	Established	0.7452	0.7452	0.1567	0.2165	0.205	0.1822
			Total	0.7452	0.7452	0.1567	0.2165	0.205	0.1822
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8997	0.8523	-0.0629	0.1014	0.2605	0.1948
			Total	0.8997	0.8523	-0.0459	0.1174	0.2605	0.1948
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.5721	0.5721	0.0354	0.0648	0.2863	0.2129
			Total	0.5721	0.5721	0.043	0.0725	0.268	0.1937
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01370 Olive Growing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7174	0	-0.1787	0.3403	n.a	n.a
			Total	0.7125	0	-0.2168	0.3621	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7821	0	-0.1274	0.2011	n.a	n.a
			Total	0.7821	0	-0.0639	0.281	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6621	0	-0.016	0.1981	0	n.a
			Total	0.6621	0	-0.016	0.1981	0	n.a
		d. 300,000 to less than 500,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01390 Other Fruit and Tree Nut Growing	a. 10,000 to less than 50,000	Commenced	0.5679	0	0.0504	0.3604	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7925	0.8404	-0.078	0.3042	n.a	n.a
			Total	0.783	0.8285	-0.0721	0.3077	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.1209	0	n.a	n.a
			Established	0.7613	0.821	0.0474	0.3403	0.4133	0
			Total	0.7583	0.8205	0.0493	0.343	0.4133	0
		c. 100,000 to less than 300,000	Commenced	0.4459	0	0.2004	0.257	0	0
			Established	0.7609	0.796	0.1427	0.2573	0.2392	0.2154
			Total	0.7461	0.7803	0.1451	0.2573	0.234	0.21
		d. 300,000 to less than 500,000	Commenced	0.5508	0.5355	0.0948	0.1526	0	0
			Established	0.7652	0.745	0.1595	0.236	0.1935	0.1783
			Total	0.7317	0.7083	0.1537	0.2281	0.1952	0.1774
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0.139	0	0	0
			Established	0.7027	0.7232	0.1058	0.2131	0.1739	0.1529
			Total	0.7027	0.7232	0.1071	0.2119	0.1724	0.1515
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5981	0.6333	0.0791	0.1591	0.1902	0.1795
			Total	0.6245	0.6662	0.0835	0.1595	0.1852	0.1742
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	01410 Sheep Farming (Specialised)	a. 10,000 to less than 50,000	Commenced	0.7665	0.8127	-0.1376	0.3441	n.a	n.a
			Established	0.8512	0.8891	-0.0544	0.2986	0	n.a
			Total	0.8486	0.8867	-0.0573	0.2999	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.8561	0.8492	-0.0003	0.3367	n.a	n.a
			Established	0.8742	0.8995	0.0546	0.2694	0.3556	0.2968
			Total	0.8736	0.8978	0.0525	0.2717	0.3556	0.2968
		c. 100,000 to less than 300,000	Commenced	0.7952	0.8543	0.0852	0.2451	0.1799	0
			Established	0.8895	0.9064	0.1141	0.2388	0.1625	0.1547
			Total	0.8868	0.9051	0.1132	0.239	0.163	0.155
		d. 300,000 to less than 500,000	Commenced	0.832	0.8741	0.1787	0.2372	0.0752	0
			Established	0.8773	0.8941	0.1259	0.21	0.1193	0.1146
			Total	0.8759	0.8935	0.1273	0.2107	0.118	0.1136
		e. 500,000 to less than 1,000,000	Commenced	0.8961	0.8781	0.0892	0.1485	0	0
			Established	0.883	0.8969	0.0857	0.1914	0.1	0.0999
			Total	0.8832	0.8966	0.0858	0.1907	0.0993	0.099
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.8315	0.829	0.0564	0.1776	0.0859	0.0761
			Total	0.8326	0.8307	0.0586	0.1767	0.0854	0.0759
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	01420 Beef Cattle Farming (Specialised)	a. 10,000 to less than 50,000	Commenced	0.6409	0.7235	-0.128	0.2577	n.a	n.a
			Established	0.7528	0.8343	-0.1668	0.2878	0	n.a
			Total	0.7486	0.8293	-0.1651	0.2862	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.6979	0.7658	-0.0759	0.2864	0	n.a
			Established	0.7905	0.8471	-0.0268	0.2669	0.4544	0.4807
			Total	0.7873	0.8442	-0.0285	0.2675	0.4415	0.4807

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Commenced	0.728	0.8615	0.0587	0.2692	0.2238	0.2507
			Established	0.8029	0.8455	0.0263	0.2347	0.1945	0.1667
			Total	0.801	0.8458	0.0273	0.2357	0.1954	0.1714
		d. 300,000 to less than 500,000	Commenced	0.7277	0.852	-0.0193	0.193	0.1285	0.1458
			Established	0.7981	0.8406	0.032	0.2041	0.1318	0.1197
			Total	0.7956	0.8409	0.0301	0.2037	0.1317	0.1208
		e. 500,000 to less than 1,000,000	Commenced	0.743	0.7983	-0.0121	0.2528	0.1085	0
			Established	0.7972	0.824	0.015	0.1679	0.0978	0.0907
			Total	0.7957	0.8235	0.0141	0.1701	0.0981	0.0911
		f. 1,000,000 to less than 5,000,000	Commenced	0.7441	0.8204	-0.04	0.1168	0.0632	0.0631
			Established	0.6928	0.7201	-0.0016	0.1599	0.0754	0.0729
			Total	0.6945	0.7238	-0.0028	0.1585	0.075	0.0725
		g. 5,000,000 to less than 10,000,000	Established	0.3926	0.3886	0.0212	0.0646	0.0722	0.0746
			Total	0.3926	0.3886	0.0212	0.0646	0.0722	0.0746
		h. 10,000,000 to less than 20,000,000	Established	0.4442	0	-0.0076	0.0411	0	0
			Total	0.4442	0	-0.0076	0.0411	0	0
		i. 20,000,000 or more	Established	0.3968	0	-0.05	0	0	0
			Total	0.3968	0	-0.05	0	0	0
	01430 Beef Cattle Feedlots (Specialised)	a. 10,000 to less than 50,000	Established	0.7527	0	-0.0721	0	n.a	n.a
			Total	0.7527	0	-0.0721	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	n.a	-0.1193	0	n.a	n.a
			Total	0	n.a	-0.1193	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01440 Sheep-Beef Cattle Farming	a. 10,000 to less than 50,000	Commenced	0.7214	0.7206	-0.1603	0.2966	n.a	n.a
			Established	0.82	0.8817	-0.1284	0.274	n.a	n.a
			Total	0.8168	0.8774	-0.1298	0.2748	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.8732	0.8728	0.0246	0.2961	n.a	n.a
			Established	0.8562	0.8933	0.0407	0.2615	0.3584	0.3006
			Total	0.8566	0.8928	0.0402	0.2623	0.3584	0.3006
		c. 100,000 to less than 300,000	Commenced	0.8831	0.9022	0.086	0.2369	0.1944	0.172
			Established	0.8714	0.894	0.1066	0.2417	0.166	0.1436
			Total	0.8717	0.8942	0.1059	0.2416	0.1678	0.1461
		d. 300,000 to less than 500,000	Commenced	0.8673	0.8882	0.2232	0.2704	0.0766	0.0794
			Established	0.8581	0.8806	0.1136	0.2223	0.1117	0.1018
			Total	0.8584	0.8809	0.1168	0.224	0.1102	0.1007
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.8519	0.8619	0.1131	0.1922	0.0929	0.0902
			Total	0.8509	0.8618	0.1125	0.1917	0.0933	0.0908
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.822	0.8597	0.0694	0.2107	0.0803	0.0713

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total	Established	0.8232	0.861	0.0705	0.2105	0.0804	0.0716
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	n.a	n.a	n.a
		Total	Established	n.a	n.a	0	n.a	n.a	n.a
		Total	Established	0.8232	0.861	0.0705	0.2105	0.0804	0.0716
	01450 Grain-Sheep or Grain-Beef Cattle Farming	a. 10,000 to less than 50,000	Commenced	0.8071	0.8358	-0.1796	0.3311	n.a	n.a
		Established	Established	0.8047	0.8883	-0.123	0.333	0	0
		Total	Established	0.8048	0.8868	-0.1249	0.3329	0	0
		b. 50,000 to less than 100,000	Commenced	0.8589	0.8992	0.0555	0.2695	0	n.a
		Established	Established	0.8637	0.9102	-0.0078	0.2874	0.5164	0
		Total	Established	0.8635	0.9099	-0.0058	0.2867	0.489	0
		c. 100,000 to less than 300,000	Commenced	0.8643	0.8948	-0.0427	0.1844	0.2037	0
		Established	Established	0.8957	0.9169	0.0498	0.2279	0.1741	0.1687
		Total	Established	0.895	0.9165	0.0471	0.2269	0.175	0.1684
		d. 300,000 to less than 500,000	Commenced	0.9216	0.9436	-0.0056	0.1648	0.1061	0
		Established	Established	0.915	0.9257	0.0378	0.1851	0.0991	0.0912
		Total	Established	0.9152	0.9261	0.0362	0.1845	0.0993	0.091
		e. 500,000 to less than 1,000,000	Commenced	0.9168	0.9387	0.0405	0.2005	0.0607	0.0626
		Established	Established	0.918	0.9256	0.052	0.1794	0.074	0.0694
		Total	Established	0.918	0.9259	0.0516	0.18	0.0737	0.0692
		f. 1,000,000 to less than 5,000,000	Commenced	0.9781	0.9686	-0.0017	0.2413	0.0655	0.0354
		Established	Established	0.895	0.9089	0.071	0.1758	0.0535	0.0498
		Total	Established	0.8973	0.9103	0.069	0.1772	0.0539	0.0494
		g. 5,000,000 to less than 10,000,000	Established	0.7163	0.7275	0.0876	0.1509	0.0611	0.0413
		Total	Established	0.7163	0.7275	0.0876	0.1509	0.0611	0.0413
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	01460 Rice Growing	a. 10,000 to less than 50,000	Established	0	n.a	0.2259	0.5742	n.a	n.a
		Total	Established	0	n.a	0.2259	0.5742	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	-0.0467	0	n.a	n.a
		Total	Established	0	n.a	-0.0467	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established	Established	0.9443	0	-0.2049	0.2237	0	n.a
		Total	Established	0.936	0	-0.2091	0.2237	0	n.a
		d. 300,000 to less than 500,000	Established	0.939	0	-0.1987	0	0	0
		Total	Established	0.939	0	-0.1987	0	0	0
		e. 500,000 to less than 1,000,000	Established	0.9008	0	0.0418	0	0	0
		Total	Established	0.9008	0	0.0418	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.1622	0	0	0
		Total	Established	0	0	0.1622	0	0	0
	01490 Other Grain Growing	a. 10,000 to less than 50,000	Commenced	0	0	-0.0594	0.4235	n.a	n.a
		Established	Established	0.8222	0.8748	0.0252	0.3724	0	n.a
		Total	Established	0.8203	0.8681	0.0221	0.3738	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.0346	0.4105	n.a	n.a
		Established	Established	0.8662	0.8921	0.0484	0.3318	n.a	n.a
		Total	Established	0.8682	0.8939	0.0481	0.3339	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.8758	0.9725	0.06	0.3016	n.a	n.a
		Established	Established	0.9161	0.9257	0.0548	0.252	0.1514	0.1277
		Total	Established	0.9152	0.9265	0.055	0.2537	0.1514	0.1277

Taxation Statistics 2009–10

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Commenced	0.8325	0.9681	-0.039	0.2095	0.083	0
			Established	0.9294	0.941	0.0525	0.2086	0.0968	0.0939
			Total	0.9272	0.9415	0.0493	0.2086	0.0962	0.0923
		e. 500,000 to less than 1,000,000	Commenced	0.9603	0.9783	0.0288	0.2027	0.0648	0
			Established	0.9287	0.9357	0.0588	0.1983	0.0683	0.0636
			Total	0.9295	0.9368	0.0579	0.1984	0.0681	0.0637
		f. 1,000,000 to less than 5,000,000	Commenced	0.8873	0.8718	0.1418	0.1688	0.0285	0.0271
			Established	0.9293	0.9369	0.1034	0.2004	0.0458	0.0415
			Total	0.9281	0.9349	0.1046	0.1992	0.0452	0.0409
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.7515	0.7605	0.0952	0.1578	0.0527	0.0471
			Total	0.7515	0.7605	0.0945	0.1537	0.0536	0.0485
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	01510 Sugar Cane Growing	a. 10,000 to less than 50,000	Commenced	0	0	-0.0131	0.3709	n.a	n.a
			Established	0.8285	0.9044	0.0512	0.3909	n.a	n.a
			Total	0.8035	0.8497	0.0467	0.3895	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	-0.0165	0.2504	n.a	n.a
			Established	0.8136	0.8431	0.1422	0.3409	0	0
			Total	0.8135	0.8431	0.1361	0.3376	0	0
		c. 100,000 to less than 300,000	Commenced	0.7947	0.7899	0.1584	0.2642	0	0
			Established	0.9016	0.9038	0.2314	0.2944	0.1842	0.1688
			Total	0.895	0.8966	0.2282	0.2931	0.1851	0.1689
		d. 300,000 to less than 500,000	Commenced	0	0	0.2449	0.31	n.a	n.a
			Established	0.9208	0.9527	0.2331	0.2698	0.1345	0.1196
			Total	0.9221	0.9535	0.2335	0.2711	0.1345	0.1196
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.2763	0.3302	n.a	n.a
			Established	0.8624	0.8546	0.2163	0.2543	0.119	0.1058
			Total	0.8668	0.8596	0.2195	0.2583	0.119	0.1058
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.806	0.8871	0.1874	0.2418	0.1078	0.0951
			Total	0.775	0.847	0.1836	0.2354	0.1069	0.0944
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01520 Cotton Growing	a. 10,000 to less than 50,000	Established	0	0	0.1642	0.3992	n.a	n.a
			Total	0	0	0.1642	0.3992	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.8775	0	0.1263	0.3177	n.a	n.a
			Total	0.8775	0	0.1263	0.3177	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.8418	0.9464	0.0056	0.3264	0	0
			Total	0.8418	0.9464	0.0056	0.3264	0	0
		d. 300,000 to less than 500,000	Established	0.8802	0.9338	0.0295	0.2466	0.0966	0
			Total	0.8802	0.9338	0.0295	0.2466	0.0966	0
		e. 500,000 to less than 1,000,000	Established	0.8971	0.9679	-0.0236	0.1785	0.0631	0.0608
			Total	0.8971	0.9679	-0.0236	0.1785	0.0631	0.0608
		f. 1,000,000 to less than 5,000,000	Established	0.8823	0.9594	-0.0034	0.18	0.07	0.0526
			Total	0.8823	0.9594	-0.0034	0.18	0.07	0.0526
		g. 5,000,000 to less than 10,000,000	Established	0.7763	0.8153	-0.0063	0.1011	0.0827	0
			Total	0.7763	0.8153	-0.0063	0.1011	0.0827	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	n.a	0	0	0	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
01590 Other Crop Growing n.e.c.	a. 10,000 to less than 50,000	Total		0	n.a	0	0	0	n.a
		Commenced		0	n.a	-0.1994	0	n.a	n.a
		Established		0.8099	0.8463	-0.1308	0.2776	n.a	n.a
		Total		0.8136	0.8463	-0.1337	0.2742	n.a	n.a
	b. 50,000 to less than 100,000	Commenced		0	0	0.1668	0	n.a	n.a
		Established		0.8564	0.959	0.0225	0.3043	0	n.a
		Total		0.8538	0.9467	0.0273	0.3124	0	n.a
	c. 100,000 to less than 300,000	Commenced		0	0	-0.0138	0	0	n.a
		Established		0.8388	0.8723	0.0465	0.2189	0.1725	0.1394
		Total		0.8303	0.8625	0.0447	0.2199	0.1721	0.1394
	d. 300,000 to less than 500,000	Commenced		0	0	0	0	n.a	n.a
		Established		0.858	0.854	0.1468	0.2105	0.1517	0.1587
		Total		0.861	0.8578	0.1487	0.2118	0.1517	0.1587
	e. 500,000 to less than 1,000,000	Commenced		0	n.a	0	0	0	n.a
		Established		0.8553	0.8199	0.0891	0.2081	0.1252	0.156
		Total		0.8599	0.8199	0.0852	0.2023	0.1243	0.156
	f. 1,000,000 to less than 5,000,000	Established		0.7888	0.7713	0.0316	0.2081	0.0915	0.0723
		Total		0.7888	0.7713	0.0316	0.2081	0.0915	0.0723
	g. 5,000,000 to less than 10,000,000	Established		n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	h. 10,000,000 to less than 20,000,000	Established		0	0	0	0	0	0
		Total		0	0	0	0	0	0
01600 Dairy Cattle Farming	a. 10,000 to less than 50,000	Commenced		0.8817	0.9158	0.1314	0.4449	n.a	n.a
		Established		0.838	0.8859	-0.0913	0.3341	n.a	n.a
		Total		0.839	0.8869	-0.0841	0.3393	n.a	n.a
	b. 50,000 to less than 100,000	Commenced		0.874	0.9054	0.1239	0.4149	n.a	n.a
		Established		0.863	0.9064	0.0929	0.3474	0	0
		Total		0.8632	0.9063	0.0939	0.3496	0	0
	c. 100,000 to less than 300,000	Commenced		0.8578	0.9038	0.0213	0.1981	0	0
		Established		0.9089	0.9324	0.091	0.2236	0.1824	0.1697
		Total		0.9075	0.9317	0.0884	0.2228	0.1827	0.1712
	d. 300,000 to less than 500,000	Commenced		0.8747	0.8538	0.0653	0.147	0.1728	0.178
		Established		0.9454	0.9533	0.0788	0.1708	0.1114	0.1064
		Total		0.944	0.9513	0.0784	0.17	0.1142	0.1099
	e. 500,000 to less than 1,000,000	Commenced		0.9483	0.9687	0.0183	0.1184	0.0704	0.0654
		Established		0.9392	0.9473	0.0614	0.1461	0.0866	0.0821
		Total		0.9394	0.9476	0.0602	0.1455	0.086	0.0817
	f. 1,000,000 to less than 5,000,000	Commenced		0.8679	0	-0.0168	0.2213	0.0978	0.1297
		Established		0.9178	0.922	0.0304	0.1196	0.0838	0.0766
		Total		0.9169	0.9226	0.0294	0.1216	0.084	0.0777
	g. 5,000,000 to less than 10,000,000	Established		0.7142	0.8292	-0.0512	0.1012	0.0673	0.072
		Total		0.7142	0.8292	-0.0512	0.1012	0.0673	0.072
01710 Poultry Farming (Meat)	a. 10,000 to less than 50,000	Commenced		n.a	n.a	0	0	n.a	n.a
		Established		0.7449	0.957	0.1441	0.3668	n.a	n.a
		Total		0.7449	0.957	0.1362	0.374	n.a	n.a
	b. 50,000 to less than 100,000	Commenced		0	0	0	0	n.a	n.a
		Established		0.8459	0.8098	0.1885	0.3786	n.a	n.a
		Total		0.8131	0.7609	0.2022	0.3816	n.a	n.a
	c. 100,000 to less than 300,000	Commenced		0	n.a	0.194	0.3916	0	n.a
		Established		0.8369	0.8435	0.3261	0.3545	0.203	0.2028
		Total		0.839	0.8435	0.3201	0.3559	0.1993	0.2028

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0.2262	0	0	0
			Established	0.8934	0.9131	0.2562	0.3057	0.1424	0.1442
			Total	0.8934	0.9131	0.254	0.3048	0.1434	0.1458
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7861	0.792	0.1965	0.2479	0.1163	0.1114
			Total	0.7786	0.7838	0.1963	0.2458	0.113	0.1082
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.5381	0.5496	0.1446	0.204	0.0819	0.0845
			Total	0.5381	0.5496	0.1547	0.2111	0.0791	0.0808
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01720 Poultry Farming (Eggs)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0.8716	0	-0.2259	0.1716	n.a	n.a
			Total	0.8716	0	-0.2305	0.1716	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.7358	0.7443	0.1604	0.2315	n.a	n.a
			Total	0.7056	0.7443	0.1339	0.2315	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.7533	0.8291	0.0931	0.1957	0	0
			Total	0.7416	0.8291	0.0916	0.1957	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.7402	0.6874	0.1174	0.1986	0.1406	0
			Total	0.7572	0.7142	0.1221	0.1929	0.1647	0.1468
		e. 500,000 to less than 1,000,000	Established	0.5483	0.5483	0.1088	0.1528	0	0
			Total	0.5483	0.5483	0.1088	0.1528	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	-0.0035	0.0577	0	0
			Total	0	0	-0.0035	0.0577	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01800 Deer Farming	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8403	0.9031	-0.02	0.2263	n.a	n.a
			Total	0.8403	0.9031	-0.0196	0.2196	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6493	0	0.0095	0	n.a	n.a
			Total	0.6493	0	0.0095	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6354	0	0.0121	0.1614	0	n.a
			Total	0.6354	0	0.0121	0.1614	0	n.a
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01910 Horse Farming	a. 10,000 to less than 50,000	Commenced	0.7014	0	-0.2098	0.3375	n.a	n.a
			Established	0.8017	0.8287	-0.3316	0.2717	n.a	n.a
			Total	0.7933	0.8359	-0.3174	0.2827	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.1013	0.3295	n.a	n.a
			Established	0.8139	0.8577	-0.1454	0.2503	0	n.a
			Total						

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	0.8103	0.8406	-0.1291	0.2584	0	n.a
			Commenced	0.8063	0	0.0888	0.2954	0	0
			Established	0.7667	0.8632	-0.0749	0.2721	0.2213	0.1568
		d. 300,000 to less than 500,000	Total	0.7711	0.8398	-0.0627	0.2744	0.2177	0.1678
			Commenced	0	0	0	0	n.a	n.a
			Established	0.699	0.8548	0.0352	0.2854	0.1307	0.0854
		e. 500,000 to less than 1,000,000	Total	0.6856	0.8197	0.0521	0.2824	0.1307	0.0854
			Established	0.8014	0.8362	0.0651	0.3154	0.1832	0.1361
			Total	0.8014	0.8362	0.0651	0.3154	0.1832	0.1361
		f. 1,000,000 to less than 5,000,000	Established	0.6396	0.7136	0.0977	0.1758	0.1375	0.1225
			Total	0.6396	0.7136	0.0977	0.1758	0.1375	0.1225
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	01920 Pig Farming	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.8673	0.9295	-0.0358	0.3222	n.a	n.a
			Total	0.8676	0.9295	-0.0293	0.3205	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8973	0.9134	-0.0194	0.2426	n.a	n.a
			Total	0.8973	0.9134	-0.0241	0.2386	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	-0.0601	0	n.a	n.a
			Established	0.8691	0.8853	0.0634	0.224	0	0
			Total	0.8713	0.8853	0.0571	0.23	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.8929	0.8858	0.0946	0.1823	0.1472	0
			Total	0.8958	0.8885	0.0926	0.1795	0.1472	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.8938	0.8917	0.0978	0.1471	0.098	0.0976
			Total	0.8842	0.8804	0.102	0.1497	0.0984	0.098
		f. 1,000,000 to less than 5,000,000	Established	0.7726	0.7672	0.1122	0.1262	0.0807	0.0792
			Total	0.7726	0.7672	0.1122	0.1262	0.0807	0.0792
	01930 Beekeeping	a. 10,000 to less than 50,000	Commenced	0	0	0.0351	0	n.a	n.a
			Established	0.8511	0.9094	0.0297	0.3797	0	n.a
			Total	0.8428	0.8896	0.0298	0.3775	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.8071	0.849	0.1479	0.3326	0	0
			Total	0.8147	0.8593	0.1552	0.3353	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0.4272	0	n.a	n.a
			Established	0.8472	0.8687	0.3058	0.3628	0.1724	0.152
			Total	0.8472	0.8687	0.3098	0.3674	0.1724	0.152
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.8948	0.9015	0.3327	0.3735	0.1619	0.1641
			Total	0.8939	0.8999	0.3371	0.3742	0.16	0.1618
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7206	0.7206	0.2649	0.2649	0	0
			Total	0.7206	0.7206	0.2766	0.2766	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.6383	0.6383	0.2533	0.2533	0.093	0.093
			Total	0.6383	0.6383	0.2533	0.2533	0.093	0.093
	01990 Other Livestock Farming n.e.c.	a. 10,000 to less than 50,000	Commenced	0.6696	0.6953	-0.0605	0.289	n.a	n.a
			Established	0.7089	0.8506	-0.1884	0.3147	n.a	n.a
			Total	0.7058	0.8291	-0.1784	0.3123	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.009	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio		
				All	Profitable	All	Profitable	All	Profitable	
			Established	0.8077	0.8673	0.066	0.3168	0	0	
		Total	0.7897	0.8547	0.0628	0.3155	0	0		
		c. 100,000 to less than 300,000	Commenced	0.7513	0	0.1467	0.2121	0	0	
			Established	0.8019	0.8842	0.0635	0.2243	0.1845	0.1864	
		Total	0.7967	0.8802	0.0706	0.223	0.1715	0.1684		
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	0	n.a	
			Established	0.7069	0.7452	0.1571	0.2803	0.1607	0.0981	
		Total	0.7344	0.7452	0.1343	0.2803	0.1481	0.0981		
		e. 500,000 to less than 1,000,000	Commenced	0	n.a	0	n.a	n.a	n.a	
			Established	0.4961	0.5718	0.0392	0.1475	0.0924	0	
		Total	0.5155	0.5718	0.0012	0.1475	0.0924	0		
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	n.a	n.a	
			Established	0.4449	0.3884	0.0818	0.0948	0.059	0.0301	
		Total	0.428	0.3884	0.0646	0.0948	0.059	0.0301		
		02011 Oyster Farming	a. 10,000 to less than 50,000	Established	0.7055	0.8172	-0.0206	0.2994	0	n.a
				Total	0.7055	0.8172	-0.0206	0.2994	0	n.a
			b. 50,000 to less than 100,000	Commenced	0	0	0.2744	0.2744	0	0
				Established	0.8234	0.8683	0.2889	0.3598	0	n.a
	Total			0.8196	0.8533	0.2871	0.3478	0	0	
	c. 100,000 to less than 300,000		Commenced	0	0	0	0	0	0	
			Established	0.7675	0.7844	0.2702	0.3565	0.2446	0.2168	
			Total	0.7722	0.7884	0.2692	0.3484	0.2262	0.1982	
	d. 300,000 to less than 500,000		Established	0.7699	0.7699	0.2849	0.2849	0.1532	0.1532	
			Total	0.7699	0.7699	0.2849	0.2849	0.1532	0.1532	
	e. 500,000 to less than 1,000,000		Commenced	0	0	0	0	0	0	
			Established	0.8503	0.834	0.198	0.2965	0.2224	0.1628	
			Total	0.8537	0.8408	0.1931	0.2768	0.2294	0.1835	
	f. 1,000,000 to less than 5,000,000		Established	0	0	0	0	0	0	
			Total	0	0	0	0	0	0	
	02019 Offshore Longline and Rack Aquaculture n.e.c.		a. 10,000 to less than 50,000	Established	0	0	0.1473	0.4047	n.a	n.a
				Total	0	0	0.1473	0.4047	n.a	n.a
			b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a	
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a	
			Established	0	0	0.3214	0.3214	n.a	n.a	
			Total	0	0	0.2815	0.2815	n.a	n.a	
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a	
			Established	0	0	0	0	0	0	
			Total	0	0	0	0	0	0	
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	n.a	n.a	n.a	
			Total	n.a	n.a	0	n.a	n.a	n.a	
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a	
			Total	0	n.a	0	n.a	0	n.a	
	02020 Offshore Caged Aquaculture	g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0	
	Total		0	0	0	0	0	0		
	02031 Lobster Farming or Breeding	a. 10,000 to less than 50,000	Established	0.831	n.a	-0.0427	0	n.a	n.a	
			Total	0.831	n.a	-0.0427	0	n.a	n.a	
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a	
			Total	0	0	0	0	n.a	n.a	
		c. 100,000 to less than 300,000	Established	0	0	0.2043	0.2713	0	0	
			Total	0	0	0.2043	0.2713	0	0	

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	02039 Other Onshore Aquaculture	e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Established	0.6248	0	-0.036	0.3842	n.a	n.a
			Total	0.6248	0	-0.036	0.3842	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8409	0	-0.0788	0.1607	n.a	n.a
			Total	0.8409	0	-0.0481	0.1684	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.687	0.707	0.0733	0.1934	0	0
			Total	0.6882	0.707	0.0796	0.2281	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0.3143	0	0	0
	03010 Forestry	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.35	0	n.a	n.a
			Established	0.6734	0.6866	0.1316	0.4166	0	0
			Total	0.6734	0.6866	0.1448	0.4312	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.8698	0.8958	0.3139	0.5186	n.a	n.a
			Total	0.8766	0.9022	0.3174	0.5071	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.6534	0.6534	0	0
			Established	0.7635	0.7633	0.3641	0.4295	0	0
			Total	0.7779	0.779	0.399	0.4588	0.2717	0.2717
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6202	0.6202	0.3247	0.4116	0.245	0.245
			Total	0.6754	0.6754	0.3056	0.38	0.258	0.258
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.1345	0.2208	0	0
			Total	0	0	0.1563	0.2373	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.4343	0	0.0584	0.1466	0	0
			Total	0.4343	0	0.0584	0.1466	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	03020 Logging	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.7751	0	0.1761	0.3584	n.a	n.a
			Total	0.7759	0	0.163	0.358	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8442	0.8695	0.297	0.3803	0	0
			Total	0.8442	0.8695	0.3152	0.3948	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.9312	0.934	0.2251	0.263	0.2199	0.2262
			Total	0.933	0.9357	0.2312	0.268	0.2376	0.2448
		d. 300,000 to less than 500,000	Established	0.8233	0.8233	0.1701	0.2054	0.151	0
			Total	0.8233	0.8233	0.1701	0.2054	0.151	0
		e. 500,000 to less than 1,000,000	Established	0.5583	0.5583	0.0781	0.1014	0.193	0.1924
			Total	0.5583	0.5583	0.0781	0.1014	0.193	0.1924
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.0774	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
04111 Rock Lobster Fishing		a. 10,000 to less than 50,000	Total	0	0	0.0713	0.1559	0.2366	0
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0.35	0.4694	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	n.a	0.3352	0.4694	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4957	0.5343	0	0
		c. 100,000 to less than 300,000	Total	0	0	0.4958	0.5325	0	0
			Commenced	0	0	0	0	0	0
			Established	0.8753	0.8555	0.2917	0.3661	0.1833	0.1685
		d. 300,000 to less than 500,000	Total	0.8792	0.8637	0.2947	0.368	0.1875	0.1737
			Commenced	0	0	0	0	0	0
			Established	0.89	0.8888	0.3292	0.3546	0.1703	0.1655
		e. 500,000 to less than 1,000,000	Total	0.8918	0.8908	0.3293	0.3533	0.1676	0.1629
			Commenced	n.a	n.a	0	0	0	0
			Established	0.7823	0.7823	0.2759	0.2887	0.1582	0.1582
		f. 1,000,000 to less than 5,000,000	Total	0.7823	0.7823	0.2865	0.2989	0.1541	0.1541
			Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	04112 Crab Potting	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.1178	0	n.a	n.a
			Total	n.a	n.a	0.1059	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2319	0	n.a	n.a
			Total	0	0	0.205	0.3332	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2041	0.3394	0	0
			Total	0	0	0.2075	0.3284	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
04120 Prawn Fishing		a. 10,000 to less than 50,000	Established	0	0	0.2121	0.355	n.a	n.a
			Total	0	0	0.2121	0.355	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0	0	0.1896	0.319	0	0
			Total	0	0	0.1662	0.3292	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7748	0.8014	0.1591	0.2342	0.1572	0.1543
			Total	0.7748	0.8014	0.1586	0.2437	0.1572	0.1543
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
			Established	0	0	0.1739	0.2394	0.1491	0.15
			Total	0	0	0.1606	0.2292	0.1466	0.15
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.1423	0.1587	0.1376	0.1376
			Total	0	0	0.1484	0.1646	0.1402	0.1402
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.0477	0.131	0.1426	0.1426
			Total	0	0	0.0477	0.131	0.1426	0.1426
04130 Line Fishing		a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1322	0.3705	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Total	0	0	0.1276	0.3606	n.a	n.a
			Commenced	n.a	n.a	0.2883	0	n.a	n.a
			Established	0.6994	0	0.255	0.3634	n.a	n.a
		c. 100,000 to less than 300,000	Total	0.6994	0	0.2583	0.369	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7424	0.7533	0.2696	0.3403	0.1807	0.1689
		d. 300,000 to less than 500,000	Total	0.7424	0.7533	0.2778	0.3477	0.1807	0.1689
			Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.2262	0.3259	0.213	0
		e. 500,000 to less than 1,000,000	Total	0	0	0.1773	0.3077	0.213	0
			Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.1684	0.2154	0.2213	0
		f. 1,000,000 to less than 5,000,000	Total	0	0	0.1547	0.191	0.2282	0
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Total	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	04140 Fish Trawling, Seining and Netting	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.3237	0	n.a	n.a
			Established	0.807	0	0.1604	0.4278	n.a	n.a
			Total	0.807	0	0.1759	0.4195	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.8548	0.8915	0.2655	0.3589	0.457	0.457
			Total	0.8637	0.8915	0.2623	0.3574	0.457	0.457
		c. 100,000 to less than 300,000	Commenced	0	n.a	0.0914	0	0	0
			Established	0.8248	0.8363	0.2538	0.2961	0.1939	0.1991
			Total	0.7864	0.8363	0.2431	0.2859	0.2088	0.2154
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.772	0.772	0.1926	0.2265	0.166	0.1693
			Total	0.772	0.772	0.1914	0.2236	0.166	0.1693
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.1094	0.1758	0.1649	0.1984
			Total	0	0	0.1173	0.1783	0.1644	0.1922
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.1408	0.1408	0	0
			Total	0	0	0.1408	0.1408	0	0
	04191 Abalone Fishing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.276	0.5997	n.a	n.a
			Total	0	0	0.2809	0.6032	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0.1749	0.3537	n.a	n.a
			Total	n.a	n.a	0.1418	0.3537	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.4148	0.457	0	0
			Total	0.6194	0	0.4075	0.4467	0	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0	0	0.3655	0.4508	n.a	n.a
			Total	0	0	0.2979	0.4126	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0.4634	0.5918	0	n.a
			Total	0	0	0.4634	0.5918	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	04192 Marine Fishing n.e.c.	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	-0.0625	0.4423	n.a	n.a
			Total	0	n.a	-0.0899	0.4423	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.2117	0.3151	n.a	n.a
			Total	0	0	0.2117	0.3151	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2475	0.3194	0	0
	Total		0	0	0.2775	0.3407	0	0	
	d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0	
		Total	n.a	n.a	0	0	0	0	
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	04199 Other Fishing n.e.c.	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8309	0	0.0615	0.4041	n.a	n.a
			Total	0.8309	0	0.0708	0.4132	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.202	0.3043	n.a	n.a
			Total	0	0	0.202	0.3043	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.7635	0	0.2875	0.3962	0	0
	Total		0.7635	0	0.3088	0.4086	0	0	
	d. 300,000 to less than 500,000	Established	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
04200 Hunting and Trapping		a. 10,000 to less than 50,000	Commenced	0	0	0.2787	0	n.a	n.a
			Established	0.8366	0	0.1476	0.3563	n.a	n.a
	Total		0.7623	0.7136	0.165	0.3532	n.a	n.a	
	b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a	
		Established	0.9599	0.9599	0.3085	0.3777	0	0	
		Total	0.9628	0.9633	0.3134	0.381	0	0	
	c. 100,000 to less than 300,000	Established	0.9053	0.9053	0.258	0.3287	0	0	
		Total	0.9053	0.9053	0.258	0.3287	0	0	
	d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a	
		Total	0	0	0	0	n.a	n.a	
	e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a	
		Established	n.a	n.a	0	0	n.a	n.a	
Total		0	0	0	0	n.a	n.a		
f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0		
	Total	0	0	0	0	0	0		
	g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a	
Total		0	0	0	0	n.a	n.a		
05100 Forestry Support Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a	
		Established	0	0	0.3437	0.4946	n.a	n.a	
		Total	0	0	0.3338	0.4732	n.a	n.a	
	b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a	
		Established	0	0	0.2709	0.4197	0	0	
		Total	0	0	0.3081	0.4592	0	0	
c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a		
	Established	0.8548	0.8412	0.3523	0.409	0.2959	0		

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total		0.8609	0.8502	0.368	0.4225	0.2959	0
		d. 300,000 to less than 500,000	Established	0	0	0.1844	0.1844	0	0
		Total		0	0	0.1844	0.1844	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.2162	0.2162	0.388	0.388
		Total		0	0	0.2162	0.2162	0.388	0.388
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	05210 Cotton Ginning	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
		Established		0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	n.a	n.a	n.a
		Total		n.a	n.a	0	n.a	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	n.a	0	n.a	0	n.a
		Total		0	n.a	0	n.a	0	n.a
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	05220 Shearing Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.2419	0	n.a	n.a
		Established		0.7819	0.8977	0.1341	0.3758	n.a	n.a
		Total		0.7819	0.8977	0.1413	0.3869	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0.9155	0.9375	0.2713	0.3982	0.4174	0.3436
		Total		0.9155	0.9375	0.2876	0.4119	0.4174	0.3436
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	0	0
		Established		0.8575	0.8798	0.1673	0.2386	0.4537	0.4609
		Total		0.8575	0.8798	0.1678	0.2374	0.4587	0.4662
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
		Established		0.8021	0.7904	0.1201	0.144	0.4963	0.4975
		Total		0.8021	0.7904	0.1274	0.1499	0.4925	0.4932
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6888	0.777	0.0893	0.1539	0.4232	0.4445
		Total		0.6725	0.7506	0.0888	0.1519	0.4232	0.4445
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.0743	0.0889	0.5335	0.5399
		Total		0	0	0.0743	0.0889	0.5335	0.5399
	05290 Other Agriculture and Fishing Support Services	a. 10,000 to less than 50,000	Commenced	0.8308	0.8308	0.2384	0.4301	n.a	n.a
		Established		0.799	0.8505	0.105	0.3697	0	0
		Total		0.8003	0.8489	0.1173	0.3759	0	0
		b. 50,000 to less than 100,000	Commenced	0.8013	0.7785	0.242	0.3753	n.a	n.a
		Established		0.7996	0.8299	0.1947	0.3772	0.3728	0.3571
		Total		0.7997	0.8243	0.1986	0.3771	0.3728	0.3571
		c. 100,000 to less than 300,000	Commenced	0.7554	0.7554	0.2262	0.3345	0.3476	0.3223
		Established		0.8517	0.8586	0.1739	0.2774	0.2295	0.2245
		Total		0.8479	0.8533	0.1778	0.2815	0.2424	0.2336
		d. 300,000 to less than 500,000	Commenced	0	0	0.176	0.21	0.2964	0.2964
		Established		0.8589	0.8551	0.0986	0.1968	0.1986	0.1858
		Total		0.8579	0.8537	0.1015	0.1974	0.2053	0.1952
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.2046	0	0	0
		Established		0.8017	0.7675	0.0736	0.1647	0.1529	0.1656
		Total		0.8038	0.7713	0.0775	0.1675	0.1522	0.1641
		f. 1,000,000 to less than 5,000,000	Established	0.5507	0.5092	0.0481	0.1203	0.1515	0.1688

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
b.Mining		g. 5,000,000 to less than 10,000,000	Total	0.5507	0.5092	0.0481	0.1203	0.1515	0.1688
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Established	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	n.a
			Established	0	0	0	0	0	n.a
		i. 20,000,000 or more	Total	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	0	0
		b. 50,000 to less than 100,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0.4832	0	n.a	n.a
			Established	0	0	0.4832	0	n.a	n.a
		d. 300,000 to less than 500,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Total	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Total	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	0	0
		i. 20,000,000 or more	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Total	n.a	n.a	0	n.a	n.a	n.a
			Established	0	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	0	-0.0447	0	n.a	n.a
			Established	0	0	0.1666	0.306	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0.1666	0.306	n.a	n.a
			Established	0	n.a	0.3713	0.4579	0	0
		d. 300,000 to less than 500,000	Total	0	n.a	0.3713	0.4579	0	0
			Established	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0.6516	0.6516	n.a	n.a
			Established	0	0	0.6516	0.6516	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	08070 Silver-Lead-Zinc Ore Mining	a. 10,000 to less than 50,000	Total	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	08090 Other Metal Ore Mining	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	09110 Gravel and Sand Quarrying	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0.3208	0.6545	n.a	n.a
			Total	0	n.a	0.3563	0.6455	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.3637	0.4446	n.a	n.a
			Total	0	0	0.3637	0.4446	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.2831	0.2831	0	0
			Total	0	0	0.2624	0.2947	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.118	0	0	0
			Total	0	0	0.118	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.2353	0.2353	0.1377	0.1377
			Total	0	0	0.2353	0.2353	0.1377	0.1377
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.1166	0.1331	0.1739	0.166
			Total	0	0	0.1166	0.1331	0.1739	0.166
	09190 Other Construction Material Mining	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0.0618	0.2672	n.a	n.a
			Total	0.6205	0	0.023	0.2672	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.2071	0.2621	n.a	n.a
			Total	0	0	0.2071	0.2621	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7963	0.79	0.3326	0.3724	0	0
			Total	0.7963	0.79	0.3427	0.3821	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.0543	0	0	0
			Total	0	0	0.0543	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.2157	0	0	0
			Total	0	0	0.2157	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	09902 Opal Mining	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	0.2622	0.434	n.a	n.a
			Total	0	0	0.2462	0.434	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6721	0	0.1699	0.3294	n.a	n.a
			Total	0.6721	0	0.1699	0.3294	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6926	0.6926	0.2672	0.2672	n.a	n.a
			Total	0.6926	0.6926	0.2672	0.2672	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	09903 Gemstone Mining (Except Opals and Diamonds)	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total		0		0		n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	09909 Other Non-Metallic Mineral Mining and Quarrying n.e.c.	a. 10,000 to less than 50,000	Established	n.a	n.a	-0.1066	0	n.a	n.a
		Total		n.a	n.a	-0.1066	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.2963	0.4791	0	0
		Total		0	0	0.2963	0.4791	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	n.a	0	n.a
		Established		n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	10111 Petroleum Exploration (Own Account)	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
	Total			n.a	n.a	0	0	n.a	n.a
	10112 Petroleum Exploration Services	c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	n.a	0	n.a
	Total			n.a	n.a	0	n.a	0	n.a
	10121 Mineral Exploration (Own Account)	a. 10,000 to less than 50,000	Established	n.a	n.a	0.2513	0	n.a	n.a
		Total		n.a	n.a	0.2513	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
	Total			0	0	0	0	n.a	n.a
	10122 Mineral Exploration Services	a. 10,000 to less than 50,000	Established	n.a	n.a	0	n.a	n.a	n.a
		Total		n.a	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	10900 Other Mining Support Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0.2758	0.5328	n.a	n.a
		Total		n.a	n.a	0.318	0.4817	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
		Established		0.9113	0	0.4425	0.5447	n.a	n.a
		Total		0.9113	0	0.3762	0.5447	n.a	n.a
	c. 100,000 to less than 300,000	Commenced		0	0	0.3721	0.3721	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0	0	0.3317	0.4714	0	0
			Total	0.5096	0	0.3393	0.4502	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0.2569	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.8064	0	0.1766	0.2296	0.2119	0
			Total	0.8064	0	0.1766	0.2296	0.2119	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
c.Manufacturing	11110 Meat Processing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0.8819	0	0.3443	0.4367	n.a	n.a
			Total	0.8819	0	0.2552	0.4367	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7449	0	0.2523	0.4036	n.a	n.a
			Total	0.7449	0	0.2884	0.4336	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6834	0	0.1758	0.3353	0	0
			Total	0.6834	0	0.1758	0.3353	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0.1128	0	0	0
		e. 500,000 to less than 1,000,000	Established	0.3377	0.3377	0.0725	0.0845	0	0
			Total	0.3377	0.3377	0.0725	0.0845	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.6031	0	0.1049	0	0.2391	0
			Total	0.6031	0	0.1049	0	0.2391	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	11120 Poultry Processing	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	0	n.a
			Total	n.a	n.a	0	0	0	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		i. 20,000,000 or more	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	11130 Cured Meat and Smallgoods Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0.3637	0.3883	0.0896	0.1236	0.0996	0.1003
			Total	0.3637	0.3883	0.0896	0.1236	0.0996	0.1003
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	11200 Seafood Processing	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0.3508	0.4247	n.a	n.a
			Total	0	0	0.2666	0.4247	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	11310 Milk and Cream Processing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	n.a	0	n.a	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
	11320 Ice Cream Manufacturing	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0.2348	0	0	0
			Total	0	0	0.1162	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	n.a
		Total		0	0	0	0	0	n.a
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	11330 Cheese and Other Dairy Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	n.a	0	0	n.a	n.a
		Total		0	0	0.0144	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		i. 20,000,000 or more	Commenced	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	11400 Fruit and Vegetable Processing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.5732	0.6739	-0.0073	0.268	n.a	n.a
		Total		0.5696	0.6657	-0.0159	0.2601	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0.6715	0.6715	0.1546	0.2502	n.a	n.a
		Total		0.6715	0.6715	0.1569	0.2463	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6723	0.6793	0.0807	0.2098	0.2762	0.2574
		Total		0.6673	0.6724	0.0798	0.2052	0.2762	0.2574
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
		Established		0.4575	0.5426	0.0954	0.1665	0	0
		Total		0.5295	0.6109	0.0985	0.1569	0.2415	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
		Established		0	0	0	0	0	0
		Total		0.3067	0	0.0579	0	0	0
		i. 20,000,000 or more	Established	0	n.a	0	n.a	0	n.a
		Total		0	n.a	0	n.a	0	n.a
	11500 Oil and Fat Manufacturing	a. 10,000 to less than 50,000	Established	0.7784	0	-0.0953	0	n.a	n.a
		Total		0.7784	0	-0.0953	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.27	0.27	n.a	n.a
		Total		0	0	0.27	0.27	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	11610 Grain Mill Product Manufacturing	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	11620 Cereal, Pasta and Baking Mix Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established		0	0	-0.0008	0	n.a	n.a
		Total		0	0	-0.0678	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
		Established		0.5606	0.5718	0.1668	0.1852	0	0
		Total		0.5858	0.5902	0.1455	0.1876	0.1828	0.1828
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established		0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	11710 Bread Manufacturing (Factory based)	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6053	0.6829	0.2922	0.3889	n.a	n.a
		Total		0.597	0.6619	0.2857	0.3672	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6136	0.6136	0.2603	0.2603	0.1326	0.1326
		Total		0.6035	0.6035	0.2563	0.2563	0.1326	0.1326
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
		Established		0.5342	0.5153	0.1179	0.1739	0.2102	0.1589
		Total		0.5389	0.5248	0.1152	0.161	0.2073	0.1662
		e. 500,000 to less than 1,000,000	Established	0.6363	0.6363	0.1619	0.1619	0.2578	0.2578
		Total		0.6363	0.6363	0.1619	0.1619	0.2578	0.2578
		f. 1,000,000 to less than 5,000,000	Established	0.5635	0	0.0262	0	0	0
		Total		0.5635	0	0.0262	0	0	0
	11720 Cake and Pastry Manufacturing (Factory based)	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.7104	0.6809	0.1516	0.4463	n.a	n.a
		Total		0.7135	0.6929	0.1715	0.4267	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6754	0.6754	0.2554	0.2554	n.a	n.a
		Total		0.6754	0.6754	0.2554	0.2554	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.614	0.614	0.24	0.24	n.a	n.a
		Established		0.5699	0.5745	0.1201	0.1667	0.2146	0.197
		Total		0.5771	0.5821	0.1377	0.1796	0.2146	0.197
		d. 300,000 to less than 500,000	Established	0.6083	0.5838	0.1167	0.1941	0.2325	0.1833
		Total		0.6083	0.5838	0.1167	0.1941	0.2325	0.1833

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Established	0.6533	0.6538	0.113	0.1372	0.2643	0.2536
			Total	0.6533	0.6538	0.113	0.1372	0.2643	0.2536
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5193	0.517	0.0536	0.092	0.3169	0.2776
			Total	0.5254	0.5255	0.0548	0.0903	0.318	0.283
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	11730 Biscuit Manufacturing (Factory based)	a. 10,000 to less than 50,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	11740 Bakery Product Manufacturing (Non-factory based)	g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0.5598	0.6018	-0.029	0.1525	n.a	n.a
			Established	0.5119	0.5642	0.0246	0.3222	n.a	n.a
			Total	0.528	0.5808	0.0106	0.267	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.593	0.6183	0.119	0.2781	0	n.a
			Established	0.6177	0.6595	0.1854	0.3209	0	n.a
			Total	0.6078	0.6436	0.1613	0.3058	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.5977	0.5978	0.1506	0.1723	0.2098	0.1934
			Established	0.6007	0.6034	0.1938	0.2176	0.181	0.1634
			Total	0.6002	0.6025	0.187	0.2105	0.1858	0.1682
		d. 300,000 to less than 500,000	Commenced	0.5667	0.59	0.1091	0.1479	0.2094	0.1875
			Established	0.5931	0.5944	0.147	0.1696	0.1992	0.183
			Total	0.5902	0.5939	0.143	0.1675	0.2004	0.1835
		e. 500,000 to less than 1,000,000	Commenced	0.6484	0.6507	0.1032	0.1194	0.3108	0.3049
			Established	0.5937	0.596	0.1209	0.1289	0.2466	0.245
			Total	0.5991	0.6011	0.1191	0.128	0.2522	0.2498
		f. 1,000,000 to less than 5,000,000	Commenced	0.5067	0	0.1138	0	0	0
			Established	0.6049	0.6109	0.0821	0.0949	0.2927	0.2875
			Total	0.599	0.6107	0.0839	0.0975	0.2892	0.284
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	11810 Sugar Manufacturing	i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	11820 Confectionery Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.6216	0	-0.0451	0	n.a	n.a
			Total	0.6311	0	-0.0546	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	0	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0.6176	0.6214	0.1919	0.2869	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	n.a
			Established	0.7258	0.7305	0.2679	0.2827	0	0
			Total	0.7206	0.7265	0.2428	0.275	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Established	0.6339	0.6339	0.1957	0.1957	0	0
		Total		0.6339	0.6339	0.1957	0.1957	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	n.a
		Total		0	0	0	0	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	11910 Potato, Corn and Other Crisp Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
		Established		0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
	11920 Prepared Animal and Bird Feed Manufacturing	Total		0	0	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Established	0	0	0.1474	0.3208	n.a	n.a
		Total		0	0	0.1474	0.3208	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	0	n.a	n.a
		Total		0	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.4469	0.4469	0.1465	0.1465	0	0
		Total		0.4469	0.4469	0.1465	0.1465	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0.4433	0.4498	0.0374	0.0804	0.1314	0.1559
		Total		0.4433	0.4498	0.0374	0.0804	0.1314	0.1559
	11990 Other Food Product Manufacturing n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.5029	0.5698	0.155	0.3199	0	n.a
		Total		0.4912	0.5705	0.0917	0.2808	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.71	0.71	0.4562	0.4562	n.a	n.a
		Established		0.693	0.6942	0.229	0.3378	n.a	n.a
		Total		0.6975	0.6987	0.2745	0.3652	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.5813	0.5973	0.2092	0.2262	0.1339	0.1339
		Total		0.5813	0.5973	0.2092	0.2262	0.1339	0.1339
		d. 300,000 to less than 500,000	Established	0.6229	0.6122	0.1396	0.1641	0	0
		Total		0.6229	0.6122	0.1396	0.1641	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established		0	0	0	0	0	0
		Total		0.5562	0	0.1083	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
		Established		0	n.a	0	n.a	0	n.a
		Total		0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	12110 Soft Drink, Cordial and Syrup Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established		0.6261	0	-0.1092	0.1385	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total		0.6306	0	-0.1525	0.1385	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.7838	0	0.303	0.3387	n.a	n.a
		Total		0.7838	0	0.303	0.3387	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.7205	0.7155	0.0753	0.2815	0.202	0
		Total		0.7205	0.7155	0.0753	0.2815	0.202	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0	0	0	0
		Total		0	0	0.2495	0.2495	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0	0	0	0	0	0
		Total		0	0	0	0	0	0
	12120 Beer Manufacturing	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
		Total		0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
	12130 Spirit Manufacturing	Total		0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0.5911	0.5911	0.132	0.132	n.a	n.a
		Total		0.5911	0.5911	0.132	0.132	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	12140 Wine and Other Alcoholic Beverage Manufacturing	c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.539	0.6113	-0.0478	0.2691	n.a	n.a
		Total		0.521	0.5409	-0.0333	0.2543	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6809	0.6711	-0.0012	0.3216	0	n.a
		Total		0.6758	0.663	0.0055	0.3144	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
		Established		0.7059	0.7451	0.0273	0.2835	0.2468	0
		Total		0.7048	0.7402	0.0293	0.2719	0.235	0.1865
		d. 300,000 to less than 500,000	Established	0.6939	0.7031	0.0438	0.1953	0.2218	0.2242
		Total		0.6939	0.7031	0.0438	0.1953	0.2218	0.2242
		e. 500,000 to less than 1,000,000	Established	0.5107	0.6537	0.0083	0.1376	0.181	0
		Total		0.5107	0.6537	0.0083	0.1376	0.181	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0.6386	0.6511	0.0744	0.0881	0.2004	0.1811
		Total		0.6281	0.638	0.0926	0.106	0.1978	0.1811
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	12200 Cigarette and Tobacco Product Manufacturing	c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	13110 Wool Scouring	a. 10,000 to less than 50,000	Established	n.a	n.a	0	n.a	n.a	n.a
		Total		n.a	n.a	0	n.a	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	13120 Natural Textile Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.1524	0	n.a	n.a
			Total	0	0	0.1659	0.1994	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	13130 Synthetic Textile Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	n.a	0	n.a	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	13200 Leather Tanning, Fur Dressing and Leather Product Manufa	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6286	0.7984	0.3459	0.5901	n.a	n.a
			Total	0.6431	0.802	0.3142	0.5754	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6034	0.6382	0.1811	0.3655	n.a	n.a
			Total	0.6007	0.6554	0.1656	0.3437	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5613	0.5601	0.1346	0.2673	0	0
			Total	0.5613	0.5601	0.1664	0.2976	0	0
		d. 300,000 to less than 500,000	Established	0.504	0.4989	0.147	0.1726	0	0
			Total	0.504	0.4989	0.147	0.1726	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	13310 Textile Floor Covering Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.2858	0.3382	0	0
			Total	0	0	0.2858	0.3382	0	0
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		i. 20,000,000 or more	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	13320 Rope, Cordage and Twine Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.2372	0.3421	n.a	n.a
			Total	0	0	0.2372	0.3421	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	13330 Cut and Sewn Textile Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0.3131	0.3582	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.6114	0.6221	0.2119	0.3195	n.a	n.a
			Total	0.6089	0.618	0.2234	0.3245	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.3169	0.3169	n.a	n.a
			Established	0.6669	0.6765	0.3038	0.3437	n.a	n.a
			Total	0.6619	0.6698	0.3051	0.3406	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.4725	0.4725	0.1451	0.2061	0	0
			Established	0.5945	0.6012	0.2669	0.2894	0.2181	0.2057
			Total	0.5835	0.589	0.2555	0.2825	0.2155	0.2035
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5883	0.5971	0.1508	0.1978	0.1995	0.1889
			Total	0.5781	0.5845	0.1528	0.197	0.1995	0.1889
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4615	0.4916	0.1213	0.1667	0.167	0.1728
			Total	0.4717	0.5031	0.1247	0.1676	0.1708	0.1769
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4317	0.4317	0.1037	0.1037	0.1676	0.1676
			Total	0.4369	0.4369	0.1184	0.1184	0.1611	0.1611
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	13340 Textile Finishing and Other Textile Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	-0.0025	0	n.a	n.a
			Established	0.6581	0.733	0.2665	0.5278	n.a	n.a
			Total	0.6325	0.7323	0.2254	0.5343	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.6722	0.7283	0.262	0.3793	0	0
			Total	0.6496	0.7283	0.2548	0.3793	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6817	0.6817	0.2826	0.2826	0.263	0.263
			Total	0.6893	0.6893	0.2933	0.2933	0.263	0.263
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6054	0.6115	0.1755	0.2169	0.1433	0.1337
			Total	0.5929	0.596	0.1611	0.1945	0.1368	0.1271
	13400 Knitted Product Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0.2976	0	n.a	n.a
			Total	0	0	0.2976	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	0	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	13510 Clothing Manufacturing	a. 10,000 to less than 50,000	Commenced	0.6757	0.7569	0.3837	0.4752	n.a	n.a
			Established	0.7078	0.7786	0.455	0.5487	0	0
			Total	0.7036	0.7757	0.4485	0.542	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.4259	0.4624	n.a	n.a
			Established	0.7431	0.7633	0.4614	0.5008	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	0.7378	0.7674	0.4578	0.4969	0	0
			Commenced	0.5063	0.5063	0.3796	0.3796	0	0
			Established	0.6542	0.6565	0.2527	0.2753	0.2564	0.2459
		d. 300,000 to less than 500,000	Total	0.647	0.6487	0.2623	0.2836	0.2534	0.2428
			Commenced	0	0	0	0	0	0
			Established	0.5849	0.5903	0.2032	0.2238	0.2343	0.2269
		e. 500,000 to less than 1,000,000	Total	0.5865	0.5918	0.2077	0.2273	0.2263	0.2181
			Commenced	0.5564	0.5564	0.1364	0.1364	0	0
			Established	0.4753	0.4793	0.1164	0.1258	0.1332	0.1255
		f. 1,000,000 to less than 5,000,000	Total	0.4921	0.4963	0.1201	0.1279	0.1391	0.1332
			Commenced	0	0	0	0	0	0
			Established	0.3729	0.3706	0.0676	0.0789	0.1722	0.1502
		i. 20,000,000 or more	Total	0.3754	0.3736	0.0784	0.0894	0.1619	0.1422
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	13520 Footwear Manufacturing	a. 10,000 to less than 50,000	Established	0.7728	0.762	0.5322	0.6208	n.a	n.a
			Total	0.7728	0.762	0.5322	0.6208	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.8196	0.7948	0.4108	0.4708	0	n.a
			Total	0.8196	0.7948	0.4108	0.4708	0	n.a
		c. 100,000 to less than 300,000	Established	0.6225	0.6307	0.2036	0.2455	0.244	0.244
			Total	0.6225	0.6307	0.2036	0.2455	0.244	0.244
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	14110 Log Sawmilling	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7765	0.8501	0.0851	0.2653	n.a	n.a
			Total	0.7765	0.8501	0.0882	0.2658	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8506	0.8601	0.2062	0.319	n.a	n.a
			Total	0.8506	0.8601	0.2242	0.335	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8013	0.826	0.2453	0.2988	0.353	0.353
			Total	0.8013	0.826	0.2537	0.3069	0.353	0.353
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.8247	0.9053	0.1972	0.2722	0	0
			Total	0.7992	0.8677	0.1824	0.2491	0.2008	0.2008
		e. 500,000 to less than 1,000,000	Established	0.7469	0.8574	0.0874	0.1687	0.1829	0.1894
			Total	0.7469	0.8574	0.0874	0.1687	0.1829	0.1894
		f. 1,000,000 to less than 5,000,000	Established	0.4779	0.4688	0.0029	0.1366	0.2254	0.1978
			Total	0.4779	0.4688	0.0029	0.1366	0.2254	0.1978
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
	14120 Wood Chipping	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	0	n.a
			Total	0	0	0	0	0	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	14130 Timber Resawing and Dressing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1689	0.4067	n.a	n.a
			Total	0	0	0.2733	0.4742	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.2916	0.2916	0.1072	0.1072	0	0
			Total	0.2916	0.2916	0.1072	0.1072	0	0
	14910 Prefabricated Wooden Building Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0.724	0.724	0.2334	0.2334	0.2775	0.2775
			Total	0.724	0.724	0.2334	0.2334	0.2775	0.2775
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	14920 Wooden Structural Fitting and Component Manufacturing	a. 10,000 to less than 50,000	Commenced	0.4949	0	0.2196	0.39	n.a	n.a
			Established	0.7114	0.7381	0.2304	0.395	n.a	n.a
			Total	0.6804	0.7262	0.2288	0.3943	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5922	0.6463	0.2865	0.3861	0	0
			Total	0.6016	0.6498	0.2859	0.3837	0	0
		c. 100,000 to less than 300,000	Commenced	0.4374	0.4927	0.1346	0.233	0	0
			Established	0.5487	0.5557	0.217	0.2555	0.1995	0.1673
			Total	0.5407	0.5521	0.211	0.254	0.1964	0.1658
		d. 300,000 to less than 500,000	Commenced	0.5821	0.5821	0.2427	0.2427	0	0
			Established	0.5061	0.5181	0.1771	0.2112	0.1596	0.1466
			Total	0.5141	0.5255	0.1832	0.2145	0.158	0.1457
		e. 500,000 to less than 1,000,000	Commenced	0.4692	0.4991	0.1262	0.1687	0.2767	0
			Established	0.5021	0.5222	0.0859	0.1333	0.1846	0.1713
			Total	0.4987	0.52	0.0908	0.1375	0.1924	0.1711
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4774	0.4916	0.0765	0.0938	0.205	0.2057
			Total	0.4819	0.4963	0.082	0.0995	0.2057	0.2065
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	14930 Veneer and Plywood Manufacturing	b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	14940 Reconstituted Wood Product Manufacturing	c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Established	0	0	0.2138	0	n.a	n.a
			Total	0	0	0.2138	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	14990 Other Wood Product Manufacturing n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0.2047	0	n.a	n.a
			Established	0.693	0.7598	0.2191	0.4201	n.a	n.a
			Total	0.6883	0.748	0.2177	0.4134	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6598	0.6828	0.271	0.3242	n.a	n.a
			Total	0.6687	0.6919	0.2814	0.3313	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.6117	0.6375	0.2385	0.276	0.1964	0.1897
			Total	0.6136	0.6378	0.2309	0.2649	0.1987	0.1932
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5146	0.5146	0.1694	0.1694	0.2403	0.2403
			Total	0.495	0.495	0.1616	0.1616	0.2403	0.2403
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.6737	0	0.1332	0.1762	0	0
			Total	0.6253	0.6561	0.1246	0.1521	0.2518	0
		f. 1,000,000 to less than 5,000,000	Established	0.3736	0.3936	0.0617	0.0735	0.1727	0.1879
			Total	0.3736	0.3936	0.0617	0.0735	0.1727	0.1879
	15100 Pulp, Paper and Paperboard Manufacturing	a. 10,000 to less than 50,000	Established	0	n.a	0.2018	0	n.a	n.a
			Total	0	n.a	0.2018	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		c. 100,000 to less than 300,000	Established	0	0	0.2018	0	n.a	n.a
			Total	0	0	0.2018	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	15210 Corrugated Paperboard and Paperboard Container Manufacturing	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	15220 Paper Bag Manufacturing	e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	15230 Paper Stationery Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6681	0	0.0225	0.2712	n.a	n.a
			Total	0.6947	0.7948	0.0564	0.2908	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	15240 Sanitary Paper Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	15290 Other Converted Paper Product Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	16110 Printing	a. 10,000 to less than 50,000	Commenced	0.6815	0	0.1479	0.4713	n.a	n.a
			Established	0.6212	0.6631	0.1475	0.3308	n.a	n.a
			Total	0.6273	0.6684	0.1476	0.3433	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.5986	0	0.1367	0.3299	0	n.a
			Established	0.6074	0.6483	0.2226	0.2921	0	0
			Total	0.6065	0.6513	0.2155	0.2944	0	0
		c. 100,000 to less than 300,000	Commenced	0.6501	0.6444	0.19	0.2675	0	0
			Established	0.6476	0.6593	0.2219	0.2694	0.2029	0.1769
			Total	0.6479	0.6578	0.2189	0.2693	0.2127	0.1803
		d. 300,000 to less than 500,000	Commenced	0	0	0.2033	0.2033	0	0
			Established	0.6275	0.6343	0.198	0.2398	0.1655	0.1544
			Total	0.6359	0.6433	0.1983	0.2373	0.1668	0.1569
		e. 500,000 to less than 1,000,000	Commenced	0.6143	0.5852	0.0617	0.1307	0.1816	0.1461
			Established	0.587	0.5771	0.1193	0.1526	0.1922	0.1813
			Total	0.5915	0.5782	0.1104	0.1497	0.1899	0.175
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5197	0.5055	0.106	0.1285	0.2334	0.2194
			Total	0.5171	0.5036	0.1028	0.1234	0.2309	0.2176

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.4934	0.4934	0.1196	0.1196	0.2425	0.2425
			Total	0.4725	0.4725	0.1058	0.1058	0.219	0.219
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	16120 Printing Support Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7908	0.7978	0.2071	0.31	n.a	n.a
			Total	0.7908	0.7978	0.2413	0.34	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.9006	0.9006	0.4474	0.4682	0	0
			Total	0.9006	0.9006	0.4474	0.4682	0	0
		c. 100,000 to less than 300,000	Established	0.7338	0.7405	0.2964	0.3648	0.2312	0
			Total	0.7338	0.7405	0.2964	0.3648	0.2312	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6501	0.6501	0.3054	0.3054	0	0
			Total	0.7048	0.7048	0.2798	0.2798	0	0
		e. 500,000 to less than 1,000,000	Established	0.6984	0.6984	0.1672	0.1672	0	0
			Total	0.6984	0.6984	0.1672	0.1672	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	16200 Reproduction of Recorded Media	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2583	0.3829	n.a	n.a
			Total	0	0	0.2902	0.3926	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3453	0.3453	n.a	n.a
			Total	0	0	0.3641	0.3641	n.a	n.a
	c. 100,000 to less than 300,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	17010 Petroleum Refining and Petroleum Fuel Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
	17090 Other Petroleum and Coal Product Manufacturing		Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	18110 Industrial Gas Manufacturing	b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	18120 Basic Organic Chemical Manufacturing	a. 10,000 to less than 50,000	Total	0	0	0	0	n.a	n.a
			Established	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Total	0	0	0	0	0	0
			Established	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
	18130 Basic Inorganic Chemical Manufacturing	f. 1,000,000 to less than 5,000,000	Total	0	n.a	0	n.a	0	n.a
			Established	0	n.a	0	n.a	0	n.a
	18210 Synthetic Resin and Synthetic Rubber Manufacturing	a. 10,000 to less than 50,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	n.a	n.a	0	0	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Total	0	0	0.2959	0	n.a	n.a
			Established	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	n.a
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
	18290 Other Basic Polymer Manufacturing	b. 50,000 to less than 100,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Total	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
	18310 Fertiliser Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2742	0.2742	0	0
			Total	0	0	0.2906	0.2906	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	n.a	0	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	18320 Pesticide Manufacturing	a. 10,000 to less than 50,000	Total	0	0	0	0	0	0
			Established	n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Total	n.a	n.a	0	0	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	0	0
			Established	n.a	n.a	0	0	0	0
	18410 Human Pharmaceutical and Medicinal Product Manufacturing	a. 10,000 to less than 50,000	Total	n.a	n.a	0	0	0	0
			Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
	18420 Veterinary Pharmaceutical and Medicinal Product Manufacturing	a. 10,000 to less than 50,000	Total	0	0	0	0	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
	18510 Cleaning Compound Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6002	0.6515	0.0659	0.1823	n.a	n.a
			Total	0.5633	0.5907	0.0562	0.1861	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6153	0.6266	0.3222	0.3644	n.a	n.a
			Total	0.6153	0.6266	0.3597	0.4006	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6098	0.62	0.2212	0.2602	0	0
			Total	0.6098	0.62	0.2212	0.2602	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0.5781	0.5745	0.1221	0.1455	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	18520 Cosmetic and Toiletry Preparation Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.1332	0.4126	n.a	n.a
			Total	0	0	0.1318	0.3885	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.2895	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.1339	0.1339	0	0
			Total	0	0	0.1339	0.1339	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	18920 Explosive Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	18990 Other Basic Chemical Product Manufacturing n.e.c.	a. 10,000 to less than 50,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	n.a	0	n.a	n.a	n.a
			Established	0	n.a	0	n.a	n.a	n.a
		d. 300,000 to less than 500,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
	19110 Polymer Film and Sheet Packaging Material Manufacturing	a. 10,000 to less than 50,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Total	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	n.a	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Total	0	0	0	0	0	0
			Commenced	0	0	0	0	0	0
	19120 Rigid and Semi-Rigid Polymer Product Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	0	0
			Established	0.7628	0.7263	0.1461	0.3478	n.a	n.a
			Total	0.7372	0.7263	0.1406	0.3478	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Established	0	0	0.2849	0.3635	0	n.a
			Total	0.7885	0	0.3406	0.4099	0	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Established	0.553	0.5856	0.1899	0.2233	0	0
			Total	0.5608	0.5906	0.2289	0.2617	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Established	0.5698	0.5698	0.1945	0.1945	0	0
			Total	0.5502	0.5502	0.1994	0.1994	0	0
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	0	n.a
			Established	0.4547	0.4547	0.2052	0.2052	0	0
			Total	0.4817	0.4547	0.1543	0.2052	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	n.a	0	n.a	0	n.a
			Established	0	0	0	0	0	0
			Total	0.4794	0	0.1284	0	0.1372	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	19130 Polymer Foam Product Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total	Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	19140 Tyre Manufacturing	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	n.a	0	n.a	0	n.a
		Total	Established	0	n.a	0	n.a	0	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	19150 Adhesive Manufacturing	a. 10,000 to less than 50,000	Established	n.a	n.a	0	n.a	n.a	n.a
		Total	Established	n.a	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	0	n.a
		Total	Established	0	n.a	0	n.a	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	19160 Paint and Coatings Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established	Established	0.5235	0	0.1632	0.4143	n.a	n.a
		Total	Established	0.4815	0	0.1281	0.4143	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.1271	0.2138	n.a	n.a
		Total	Established	0	0	0.1271	0.2138	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	n.a	0	0	0	0
		Total	Established	0	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	19190 Other Polymer Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0.6081	0.6583	0.1492	0.3297	n.a	n.a
		Total	Established	0.6139	0.6816	0.1652	0.3605	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0.7182	0.6845	0.2596	0.3707	0	n.a
		Total	Established	0.6974	0.6667	0.2647	0.3554	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
		Established	Established	0.7107	0.8214	0.3283	0.4114	0	0
		Total	Established	0.6579	0.7152	0.3075	0.3717	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.5734	0.5734	0.2696	0.2696	0	0
			Total	0.5392	0.5392	0.2572	0.2572	0	0
		e. 500,000 to less than 1,000,000	Established	0.5317	0.5317	0.1918	0.1918	0.2041	0.2041
			Total	0.5317	0.5317	0.1918	0.1918	0.2041	0.2041
		f. 1,000,000 to less than 5,000,000	Established	0.4355	0.4541	0.0469	0.1299	0.1914	0.1259
			Total	0.4355	0.4541	0.0469	0.1299	0.1914	0.1259
	19200 Natural Rubber Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.4712	0	0.1511	0	n.a	n.a
			Total	0.4712	0	0.1511	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	20100 Glass and Glass Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7319	0.8034	0.2294	0.3534	n.a	n.a
			Total	0.7314	0.8016	0.2324	0.3497	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7155	0.7371	0.3764	0.4906	n.a	n.a
			Total	0.7208	0.7425	0.3862	0.4924	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6527	0.6603	0.2754	0.3088	0.1768	0
			Total	0.67	0.6776	0.2875	0.3183	0.1768	0
		d. 300,000 to less than 500,000	Established	0.5648	0.5648	0.1945	0.2335	0	0
			Total	0.5648	0.5648	0.1945	0.2335	0	0
		e. 500,000 to less than 1,000,000	Established	0.5588	0.5588	0.1554	0.1554	0	0
			Total	0.5588	0.5588	0.1554	0.1554	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4377	0	0.0622	0	0.1954	0
			Total	0.4531	0.4449	0.0858	0.1034	0.1877	0.1788
	20210 Clay Brick Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
	20290 Other Ceramic Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7304	0.7622	0.194	0.3193	n.a	n.a
			Total	0.7262	0.7554	0.2133	0.3291	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6738	0.7339	0.282	0.3717	0	0
			Total	0.6801	0.7391	0.2843	0.3678	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7306	0.7306	0.2835	0.3132	0	0
			Total	0.7304	0.7304	0.2736	0.3016	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	n.a	0	n.a
		Total		0	n.a	0	n.a	0	n.a
	20310 Cement and Lime Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		n.a	n.a	0	n.a	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
	20320 Plaster Product Manufacturing	Total		0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	n.a	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established		n.a	n.a	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established		n.a	n.a	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	n.a
		Total		0	0	0	0	0	n.a
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	20330 Ready-Mixed Concrete Manufacturing	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	0	n.a	n.a
		Total		0	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.1502	0.2198	0	0
		Total		0	0	0.1502	0.2198	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	n.a	0	n.a	0	n.a
		Established		0	0	0.1329	0.1329	0.1551	0.1551
		Total		0.5255	0	0.1122	0.1329	0.1548	0.1551
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0.4124	0.4124	0.126	0.126	0.0823	0.0823
		Total		0.4271	0.4271	0.1493	0.1493	0.0787	0.0787
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	20340 Concrete Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.635	0.6912	0.2361	0.3716	n.a	n.a
		Total		0.6273	0.6761	0.2355	0.3587	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7305	0.7895	0.2334	0.393	0	0
			Total	0.7305	0.7895	0.2324	0.3856	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6215	0.6668	0.2283	0.2629	0.2094	0.1829
			Total	0.605	0.6743	0.2254	0.27	0.2094	0.1829
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6438	0.6438	0.1451	0.1451	0.2181	0.2181
			Total	0.6056	0.6056	0.1537	0.1537	0.1974	0.1974
		e. 500,000 to less than 1,000,000	Established	0.5313	0.5954	0.1761	0.2433	0.1757	0.1712
			Total	0.5313	0.5954	0.1761	0.2433	0.1757	0.1712
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0.5474	0.5474	0.1175	0.1175	0.1769	0.1769
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	20900 Other Non-Metallic Mineral Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5574	0	0.2706	0.4844	n.a	n.a
			Total	0.612	0	0.3507	0.5031	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7945	0.7945	0.4457	0.4714	n.a	n.a
			Total	0.7945	0.7945	0.469	0.4927	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.4084	0.4084	0	0
			Established	0.6655	0.6534	0.2788	0.3107	0.1955	0.1955
			Total	0.671	0.661	0.3011	0.3287	0.1884	0.1884
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5962	0.5962	0.2199	0.2354	0.1657	0.1327
			Total	0.6039	0.6039	0.2177	0.232	0.1657	0.1327
		e. 500,000 to less than 1,000,000	Established	0.5369	0	0.1106	0.1303	0.1968	0.1924
			Total	0.5369	0	0.1106	0.1303	0.1968	0.1924
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5892	0.5639	0.0824	0.1344	0.2471	0.2415
			Total	0.5909	0.5685	0.0927	0.1428	0.2451	0.2394
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	21100 Iron Smelting and Steel Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	-0.116	0	n.a	n.a
			Established	0.5329	0.6126	0.2586	0.4237	n.a	n.a
			Total	0.5341	0.5958	0.1943	0.3939	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7912	0.7912	0.3586	0.3808	n.a	n.a
			Total	0.7912	0.7912	0.3496	0.3704	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5831	0.5509	0.251	0.3243	0.3066	0
			Total	0.5732	0.5422	0.2441	0.3122	0.3066	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.6298	0.6298	0.2282	0.2282	0.2353	0.2353
			Total	0.6298	0.6298	0.2186	0.2403	0.2261	0.2274
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	n.a	0	n.a
			Established	0.5579	0.5579	0.2076	0.2076	0.164	0.164
			Total	0.5579	0.5579	0.1929	0.2076	0.1635	0.164
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.4249	0.3991	0.07	0.0913	0.185	0.1565
			Total	0.4249	0.3991	0.0782	0.0995	0.185	0.1565
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	21210 Iron and Steel Casting	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.145	0.3523	n.a	n.a
			Total	0.6354	0	0.1423	0.3222	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.3195	0.3701	0	0
			Total	0	0	0.3195	0.3701	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	21220 Steel Pipe and Tube Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	21310 Alumina Production	b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	21320 Aluminium Smelting	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	21330 Copper, Silver, Lead and Zinc Smelting and Refining	a. 10,000 to less than 50,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	21390 Other Basic Non-Ferrous Metal Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.5458	0.5458	0	0
			Total	0	0	0.5458	0.5458	0	0
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total	Established	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	21410 Non-Ferrous Metal Casting	b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	21420 Aluminium Rolling, Drawing, Extruding	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	n.a	0	n.a	0	n.a
		Total	Established	0	n.a	0	n.a	0	n.a
	21490 Other Basic Non-Ferrous Metal Product Manufacturing	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
	22100 Iron and Steel Forging	d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total	Established	n.a	n.a	0	0	0	0
		a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.5647	0	0.1964	0	0	n.a
		Total	Established	0.5647	0	0.1964	0	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
	22210 Structural Steel Fabricating	f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	Established	0.6495	0	0.1176	0.3438	n.a	n.a
		Total	Established	0.6495	0	0.1693	0.3905	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established	Established	0.7299	0.7575	0.4536	0.5183	n.a	n.a
		Total	Established	0.7004	0.7575	0.4347	0.5183	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
		Established	Established	0.6721	0.6789	0.3348	0.3877	0.2568	0.2526
		Total	Established	0.6881	0.6955	0.3288	0.3761	0.2647	0.2635
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
		Established	Established	0.6639	0.6861	0.2242	0.254	0.2325	0.2435
		Total	Established	0.6619	0.6819	0.2261	0.2544	0.2291	0.2389
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	n.a
		Established	Established	0.5552	0.5722	0.2303	0.2394	0.2138	0.2138
		Total	Established	0.554	0.5702	0.2206	0.2402	0.2232	0.2138
		f. 1,000,000 to less than 5,000,000	Established	0.4808	0.4808	0.146	0.168	0.1696	0.1629

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Total	0.4808	0.4808	0.146	0.168	0.1696	0.1629
			Established	0.3599	0	0.0681	0	0	0
			Total	0.3599	0	0.0681	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	22220 Prefabricated Metal Building Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.478	0	0.1315	0.2464	n.a	n.a
			Total	0.478	0	0.2027	0.3114	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.4096	0.4969	n.a	n.a
			Total	0.5223	0	0.3748	0.448	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.4425	0.4551	0.2464	0.2854	0	0
			Total	0.4463	0.4574	0.2289	0.2621	0	0
		d. 300,000 to less than 500,000	Established	0.4893	0.502	0.0889	0.1063	0	0
			Total	0.4893	0.502	0.0889	0.1063	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.556	0.544	0.1466	0.18	0.1715	0.1541
			Total	0.541	0.5271	0.1462	0.1771	0.1715	0.1541
		f. 1,000,000 to less than 5,000,000	Established	0.4771	0.5019	0.0785	0.0957	0.1603	0.1603
			Total	0.4771	0.5019	0.0785	0.0957	0.1603	0.1603
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	22230 Architectural Aluminium Product Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.0682	0.3407	0	n.a
			Total	0	0	0.138	0.3994	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5908	0.6499	0.3416	0.461	0	0
			Total	0.6088	0.6672	0.3663	0.4801	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	n.a
			Established	0.5316	0.5293	0.2337	0.2805	0.2157	0.2348
			Total	0.5162	0.5282	0.2343	0.2941	0.2151	0.2348
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5215	0.5215	0.1196	0.1196	0.1341	0.1341
			Total	0.5024	0.5024	0.1222	0.1222	0.1323	0.1323
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5145	0.529	0.1594	0.1826	0.1653	0.1479
			Total	0.5151	0.5285	0.1526	0.1736	0.1724	0.157
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5035	0.5019	0.0902	0.0978	0.2153	0.2088
			Total	0.5081	0.5068	0.0884	0.0953	0.2129	0.2068
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	22240 Metal Roof and Guttering Manufacturing (except Aluminium)	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	22290 Other Structural Metal Product Manufacturing	a. 10,000 to less than 50,000	Total	0	0	0	0	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
			Established	0.6535	0.6229	0.0522	0.2103	0	0
		b. 50,000 to less than 100,000	Total	0.6151	0.6167	0.0411	0.2019	0	0
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.64	0.6621	0.3828	0.4351	n.a	n.a
		c. 100,000 to less than 300,000	Total	0.64	0.6621	0.3611	0.4296	n.a	n.a
			Commenced	0	0	0.3132	0.3132	0	0
			Established	0.5932	0.6108	0.239	0.2793	0.2004	0.1749
		d. 300,000 to less than 500,000	Total	0.5994	0.6172	0.2454	0.2824	0.2006	0.1776
			Commenced	0	0	0	0	0	0
			Established	0.6307	0.645	0.1898	0.2273	0.1811	0.1543
		e. 500,000 to less than 1,000,000	Total	0.6257	0.6376	0.1771	0.2245	0.1822	0.1527
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5697	0.5697	0.1536	0.1536	0.2197	0.2197
		f. 1,000,000 to less than 5,000,000	Total	0.5697	0.5697	0.154	0.154	0.2197	0.2197
			Commenced	0	0	0	0	0	0
			Established	0.4978	0.4842	0.1099	0.1265	0.1702	0.1656
		g. 5,000,000 to less than 10,000,000	Total	0.5002	0.4871	0.1093	0.1254	0.1697	0.1652
			Established	0.4051	0.4051	0.1085	0.1085	0.1639	0.1639
			Total	0.4051	0.4051	0.1085	0.1085	0.1639	0.1639
	22310 Boiler, Tank and Other Heavy Gauge Metal Container Manu	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8194	0.8696	0.2877	0.4423	n.a	n.a
			Total	0.8194	0.8696	0.3294	0.4739	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6888	0.7489	0.4664	0.5376	n.a	n.a
			Total	0.705	0.7642	0.4784	0.5467	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.6661	0.6661	n.a	n.a
			Established	0.5737	0.5798	0.3858	0.4045	0	0
			Total	0.5938	0.6003	0.4077	0.4255	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.2038	0.2038	0	0
			Total	0.5744	0.5744	0.2287	0.2287	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.3857	0.3857	0.0596	0.0596	0	0
			Total	0.3857	0.3857	0.0596	0.0596	0	0
	22390 Other Metal Container Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.2651	0.2651	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	n.a	0	n.a	0	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	22400 Sheet Metal Product Manufacturing (except Metal Structural)	a. 10,000 to less than 50,000	Total	0	n.a	0	n.a	0	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5869	0.6578	0.1491	0.4384	n.a	n.a
		b. 50,000 to less than 100,000	Total	0.5869	0.6578	0.159	0.4402	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
			Established	0.7216	0.7684	0.4205	0.4755	0	n.a
		c. 100,000 to less than 300,000	Total	0.6715	0.7013	0.4327	0.4813	0	n.a
			Commenced	0	0	0.4195	0.4195	0	0
			Established	0.6728	0.7163	0.3646	0.4099	0.1588	0.1588
		d. 300,000 to less than 500,000	Total	0.672	0.709	0.3703	0.411	0.1659	0.1659
			Established	0.5986	0.5995	0.209	0.2406	0.1902	0.1674
			Total	0.5986	0.5995	0.209	0.2406	0.1902	0.1674
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.548	0.6397	0.2015	0.2386	0.176	0.1851
			Total	0.5375	0.5945	0.2178	0.2438	0.1674	0.1737
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4831	0.5043	0.1276	0.167	0.2429	0.235
			Total	0.4962	0.5168	0.1617	0.2019	0.222	0.2113
	22910 Spring and Wire Product Manufacturing	a. 10,000 to less than 50,000	Established	0.6708	0	0.2253	0.2668	n.a	n.a
			Total	0.6708	0	0.2253	0.2668	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.3852	0.4512	0	0
			Total	0.719	0	0.3902	0.4505	0	0
		c. 100,000 to less than 300,000	Established	0.6751	0.6751	0.2578	0.2578	0	0
			Total	0.6751	0.6751	0.2578	0.2578	0	0
		d. 300,000 to less than 500,000	Established	0.5608	0.5823	0.0695	0.1606	0.1949	0
			Total	0.5608	0.5823	0.0695	0.1606	0.1949	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0.4148	0	0.014	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	22920 Nut, Bolt, Screw and Rivet Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0.2755	0.2755	0	0
			Total	0	0	0.2755	0.2755	0	0
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.1965	0.1965	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	22930 Metal Coating and Finishing	a. 10,000 to less than 50,000	Commenced	0	0	-0.0892	0.3515	n.a	n.a
			Established	0.7909	0.7974	0.2102	0.3224	n.a	n.a
			Total	0.7792	0.8011	0.1556	0.3264	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7728	0.8221	0.3289	0.4142	0	n.a
			Total	0.7754	0.8203	0.3354	0.4138	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.3572	0.3572	n.a	n.a
			Established	0.7782	0.7844	0.3704	0.3891	0.288	0.2965
			Total	0.7814	0.7874	0.3697	0.3873	0.288	0.2965
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.746	0.7485	0.2272	0.2392	0.2457	0.235
			Total	0.752	0.7544	0.2072	0.2495	0.2409	0.2242
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7636	0.7636	0.2616	0.2616	0.2262	0.2262
			Total	0.735	0.7619	0.2331	0.2505	0.2163	0.223
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4913	0.4635	0.1475	0.1637	0.1764	0.1562
			Total	0.5238	0.5018	0.1338	0.1475	0.1904	0.1734
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	22990 Other Fabricated Metal Product Manufacturing n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0.3691	0.3691	n.a	n.a
			Established	0.7653	0.8133	0.3302	0.4647	n.a	n.a
			Total	0.7545	0.7976	0.3318	0.4601	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.6563	0.7343	0.2347	0.4609	0	n.a
			Established	0.7487	0.7905	0.4258	0.4962	0	0
			Total	0.739	0.7846	0.4097	0.4936	0	0
		c. 100,000 to less than 300,000	Commenced	0.6188	0.7049	0.2774	0.4018	0	0
			Established	0.6454	0.6646	0.306	0.3582	0.2602	0.1913
			Total	0.643	0.6673	0.3035	0.3615	0.2593	0.1996
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5816	0.607	0.1956	0.2296	0.1789	0.179
			Total	0.5723	0.5952	0.1965	0.2279	0.1722	0.172
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5503	0.5349	0.1419	0.162	0.1897	0.1674
			Total	0.554	0.5405	0.144	0.1626	0.1908	0.1711
		f. 1,000,000 to less than 5,000,000	Established	0.5382	0.5431	0.1495	0.18	0.2066	0.1816
			Total	0.5382	0.5431	0.1495	0.18	0.2066	0.1816
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	23110 Motor Vehicle Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.0963	0.2671	n.a	n.a
			Total	0	0	0.1664	0.3346	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6714	0.7033	0.2623	0.3737	n.a	n.a
			Total	0.6318	0.6555	0.2621	0.3665	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5718	0.5696	0.2077	0.3013	0	0
			Total	0.5797	0.5786	0.2295	0.3182	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	0
			Established	0.4781	0	0.0784	0	0.2694	0
			Total	0.4781	0	0.0784	0	0.2694	0
23120 Motor Vehicle Body and Trailer Manufacturing	a. 10,000 to less than 50,000		Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.4346	0.6146	0.0372	0.2849	n.a	n.a
			Total	0.4317	0.6146	0.0182	0.2849	n.a	n.a
	b. 50,000 to less than 100,000		Commenced	0	n.a	0	0	n.a	n.a
			Established	0.768	0.7635	0.3002	0.4758	n.a	n.a
			Total	0.7654	0.7635	0.2641	0.4733	n.a	n.a
	c. 100,000 to less than 300,000		Commenced	0	0	0	0	n.a	n.a
			Established	0.4242	0.5596	0.179	0.2992	0.2187	0.1835
			Total	0.4259	0.5549	0.1736	0.2877	0.2187	0.1835
	d. 300,000 to less than 500,000		Commenced	0	0	0	0	n.a	n.a
			Established	0.451	0.4542	0.0826	0.1878	0.2101	0.1454
			Total	0.4505	0.4529	0.0913	0.1808	0.2101	0.1454
	e. 500,000 to less than 1,000,000		Commenced	0	0	0	0	0	0
			Established	0.478	0.4711	0.0975	0.122	0.26	0.2425
			Total	0.4651	0.457	0.0959	0.117	0.2322	0.2137
	f. 1,000,000 to less than 5,000,000		Commenced	0	0	0	0	0	0
			Established	0.3415	0.3674	0.0405	0.1215	0.1667	0.1498
			Total	0.3467	0.3721	0.0477	0.1248	0.1672	0.1516
	g. 5,000,000 to less than 10,000,000		Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
23130 Automotive Electrical Component Manufacturing	a. 10,000 to less than 50,000		Established	0	0	0.3185	0.5	n.a	n.a
			Total	0	0	0.3185	0.5	n.a	n.a
	b. 50,000 to less than 100,000		Established	0.364	0	0.1704	0.3736	n.a	n.a
			Total	0.364	0	0.1704	0.3736	n.a	n.a
	c. 100,000 to less than 300,000		Established	0	0	0.3589	0.3589	0	0
			Total	0	0	0.3589	0.3589	0	0
	d. 300,000 to less than 500,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	e. 500,000 to less than 1,000,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	f. 1,000,000 to less than 5,000,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	g. 5,000,000 to less than 10,000,000		Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
23190 Other Motor Vehicle Parts Manufacturing	a. 10,000 to less than 50,000		Commenced	0	0	0	0	n.a	n.a
			Established	0.5239	0.5486	0.1049	0.3141	n.a	n.a
			Total	0.4268	0.6013	0.075	0.3559	n.a	n.a
	b. 50,000 to less than 100,000		Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7227	0.7728	0.2587	0.3494	0	0
			Total	0.7227	0.7728	0.2654	0.3756	0	0
	c. 100,000 to less than 300,000		Commenced	0	0	0	0	0	0
			Established	0.6509	0.666	0.2886	0.3242	0.2224	0.2009
			Total	0.6464	0.6591	0.2782	0.3088	0.2062	0.1852
	d. 300,000 to less than 500,000		Established	0.4507	0.4507	0.2321	0.2321	0	0
			Total	0.4507	0.4507	0.2321	0.2321	0	0
	e. 500,000 to less than 1,000,000		Commenced	0	0	0	0	n.a	n.a
			Established	0.532	0.532	0.1434	0.1434	0.2131	0.2131

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0.5195	0.5195	0.166	0.166	0.2131	0.2131
			Commenced	0	0	0	0	0	0
			Established	0.3825	0.3681	0.0907	0.1048	0.154	0.1379
		g. 5,000,000 to less than 10,000,000	Total	0.3809	0.3702	0.109	0.1208	0.175	0.165
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	23910 Shipbuilding and Repair Services	a. 10,000 to less than 50,000	Established	0	0	0.2818	0	n.a	n.a
			Total	0	0	0.2818	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.5597	0.5597	n.a	n.a
			Total	0	0	0.5798	0.5798	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6152	0.6152	0.3408	0.3889	0	n.a
			Total	0.6152	0.6152	0.3593	0.4019	0	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	23920 Boatbuilding and Repair Services	a. 10,000 to less than 50,000	Commenced	0	0	0.2694	0.2694	n.a	n.a
			Established	0.664	0.7391	0.254	0.3845	n.a	n.a
			Total	0.6314	0.6883	0.2557	0.3696	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.1776	0	n.a	n.a
			Established	0.6563	0.6791	0.3873	0.4333	0	0
			Total	0.6071	0.6534	0.368	0.431	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.666	0.6823	0.3005	0.3456	0.2855	0.26
			Total	0.6553	0.6702	0.2997	0.3423	0.2671	0.2412
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
			Established	0.4184	0.5141	0.169	0.2286	0.1025	0.1025
			Total	0.407	0.5122	0.1306	0.1984	0.1193	0.1025
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4497	0.4638	-0.0136	0.0858	0.1376	0.1475
			Total	0.4335	0.4441	0.0039	0.0941	0.1233	0.1295
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.2791	0.337	0.1843	0.2636	0.1239	0.1285
			Total	0.2881	0.337	0.1608	0.2636	0.151	0.1285
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	23930 Railway Rolling Stock Manufacturing and Repair Services	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
	23940 Aircraft Manufacturing and Repair Services	a. 10,000 to less than 50,000	Total	n.a	n.a	0	0	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.774	0	0.3592	0.5084	n.a	n.a
			Total	0.774	0	0.404	0.5476	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.7556	0.7556	0.5242	0.5242	0	0
			Total	0.7556	0.7556	0.5257	0.5257	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7048	0.7228	0.3953	0.4268	0	0
			Total	0.7048	0.7228	0.4025	0.4325	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.292	0.292	0	0
			Total	0	0	0.292	0.292	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	23990 Other Transport Equipment Manufacturing n.e.c.	a. 10,000 to less than 50,000	Established	0	0	0.1776	0	n.a	n.a
			Total	0	0	0.1776	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.0544	0	n.a	n.a
			Total	0	0	0.1176	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.3579	0.3579	0	0
			Total	0	0	0.3579	0.3579	0	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	n.a
	24110 Photographic, Optical and Ophthalmic Equipment Manufacture	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	24120 Medical and Surgical Equipment Manufacturing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8474	0.872	0.2495	0.4467	n.a	n.a
			Total	0.8474	0.872	0.2326	0.4413	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.8275	0.8275	0.6013	0.6013	n.a	n.a
			Total	0.7753	0.7753	0.5754	0.5754	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.5897	0.5897	n.a	n.a
			Established	0.7928	0.7983	0.4586	0.4962	0.3047	0.3474
			Total	0.7986	0.8042	0.4694	0.5043	0.3047	0.3474
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.7891	0.7891	0.4348	0.4348	0.203	0.203
			Total	0.7795	0.7795	0.4373	0.4373	0.2076	0.2076
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7754	0.7781	0.3684	0.3997	0.2015	0.2015
			Total	0.7762	0.7787	0.3602	0.3894	0.2078	0.2078
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.1876	0	0	0
			Total	0	0	0.1876	0	0	0
	24190 Other Professional and Scientific Equipment Manufacturing	a. 10,000 to less than 50,000	Established	0.7459	0.7283	0.3101	0.4255	0	0
			Total	0.7459	0.7283	0.3101	0.4255	0	0
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6691	0.6691	0.2902	0.2902	n.a	n.a
			Total	0.6691	0.6691	0.3095	0.3095	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.5689	0.5689	0.3112	0.3363	0	0
			Total	0.5689	0.5689	0.3112	0.3363	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.2686	0.2686	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0	0	0.2686	0.2686	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	n.a	0	n.a	0	n.a
			Total	0	0	0	0	0	0
	24211 Computer and Related Equipment Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0.2153	0.3935	0	0
			Total	0	0	0.1507	0.3935	0	0
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.3951	0.3951	n.a	n.a
		d. 300,000 to less than 500,000	Established	0.6109	0.6109	0.2463	0.2463	0.1417	0.1417
			Total	0.6109	0.6109	0.2463	0.2463	0.1417	0.1417
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24219 Business Machine (Electronic) Manufacturing n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.425	0	n.a	n.a
			Total	0	0	0.4079	0.4749	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	24220 Communication Equipment Manufacturing	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24290 Other Electronic Equipment Manufacturing	a. 10,000 to less than 50,000	Established	0.7203	0.7187	0.3938	0.4199	n.a	n.a
			Total	0.7203	0.7187	0.3938	0.4199	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6214	0	0.3859	0.5507	0	n.a
			Total	0.6214	0	0.418	0.5753	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.7002	0.7002	0.4012	0.4012	0	0
			Total	0.7353	0.7353	0.3732	0.3732	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24310 Electric Cable and Wire Manufacturing	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	24320 Electric Lighting Equipment Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.3405	0.5336	n.a	n.a
			Total	0.5589	0	0.3567	0.5183	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6486	0	0.348	0.3786	n.a	n.a
			Total	0.6486	0	0.3639	0.3933	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.634	0.651	0.2871	0.3011	0	0
			Total	0.6399	0.6564	0.2863	0.2998	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.1007	0	0	0
			Total	0	0	0.1007	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24390 Other Electrical Equipment Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.6584	0.7671	0.3088	0.3677	0	0
			Total	0.646	0.7671	0.273	0.3677	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6604	0	0.2684	0.3177	n.a	n.a
			Total	0.5171	0.5104	0.2159	0.244	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.6127	0.5856	0.2924	0.3568	0	0
			Total	0.5728	0.5856	0.2642	0.3568	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0.3021	0	0.0941	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24410 Whiteware Appliance Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	24490 Other Domestic Appliance Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total	Established	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
	24510 Pump and Compressor Manufacturing	Total	Established	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	24520 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established	Established	0	0	0.5672	0	n.a	n.a
		Total	Established	0	0	0.3585	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6071	0.6071	0.4086	0.4086	0	0
		Total	Established	0.6071	0.6071	0.4086	0.4086	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	n.a	0	n.a
		Total	Established	0	n.a	0	n.a	0	n.a
	24610 Agricultural Machinery and Equipment Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0.7122	0.7655	0.032	0.3311	0	0
		Total	Established	0.7031	0.7384	0.0713	0.345	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0.7297	0.7572	0.0369	0.2539	0	0
		Total	Established	0.7176	0.7381	0.0387	0.2423	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0.6245	0.628	0.3287	0.3445	0	0
		Total	Established	0.6275	0.631	0.3354	0.351	0	0
		d. 300,000 to less than 500,000	Established	0.6222	0.6619	0.1514	0.3003	0.2704	0
		Total	Established	0.6222	0.6619	0.1514	0.3003	0.2704	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established	Established	0.5108	0.4519	0.096	0.1321	0.1407	0.1407
		Total	Established	0.5264	0.4739	0.111	0.1461	0.1563	0.1563
		f. 1,000,000 to less than 5,000,000	Established	0.4038	0.4302	0.0889	0.1123	0.1456	0.1438
		Total	Established	0.4038	0.4302	0.0889	0.1123	0.1456	0.1438
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		h. 10,000,000 to less than 20,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24620 Mining and Construction Machinery Manufacturing	a. 10,000 to less than 50,000	Established	0	0	0.1664	0.3446	n.a	n.a
			Total	0	0	0.1664	0.3446	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.3086	0.3391	0	0
			Total	0	0	0.3086	0.3391	0	0
		c. 100,000 to less than 300,000	Established	0.6129	0.6082	0.3259	0.4205	0	0
			Total	0.6129	0.6082	0.3259	0.4205	0	0
		d. 300,000 to less than 500,000	Established	0.5752	0.5124	0.1423	0.2139	0.2873	0
			Total	0.5752	0.5124	0.1423	0.2139	0.2873	0
		e. 500,000 to less than 1,000,000	Established	0.5717	0.5717	0.2573	0.2573	0	0
			Total	0.5717	0.5717	0.2573	0.2573	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24630 Machine Tool and Parts Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7515	0.7656	0.3294	0.3816	n.a	n.a
			Total	0.7188	0.7465	0.3179	0.3791	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7401	0.7464	0.4074	0.4569	0	0
			Total	0.7558	0.7632	0.4065	0.4506	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.671	0.671	0.3602	0.3734	0	0
			Total	0.6805	0.6805	0.3692	0.382	0	0
		d. 300,000 to less than 500,000	Established	0.6315	0.6423	0.2017	0.2376	0	0
			Total	0.6315	0.6423	0.2017	0.2376	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.1778	0.1778	0.329	0.329
			Total	0	0	0.1778	0.1778	0.329	0.329
		f. 1,000,000 to less than 5,000,000	Established	0.5791	0.5858	0.134	0.1604	0.1856	0.1747
			Total	0.5791	0.5858	0.134	0.1604	0.1856	0.1747
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24690 Other Specialised Machinery and Equipment Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.2822	0.3536	n.a	n.a
			Total	0.8468	0	0.2733	0.323	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6704	0.6704	0.3768	0.3768	n.a	n.a
			Total	0.6704	0.6704	0.3571	0.3571	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.701	0.701	0.3736	0.3736	n.a	n.a
			Total	0.7096	0.7096	0.3376	0.3376	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.3937	0.3937	0.1016	0.1016	0.1121	0.1121
			Total	0.3937	0.3937	0.1016	0.1016	0.1121	0.1121

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24910 Lifting and Material Handling Equipment Manufacturing	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.5883	0.5883	n.a	n.a
			Total	0	0	0.5883	0.5883	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	24990 Other Machinery and Equipment Manufacturing n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7558	0	0.1761	0.4143	n.a	n.a
			Total	0.7678	0.7707	0.2026	0.4332	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.5258	0.5258	n.a	n.a
			Total	0	0	0.5258	0.5258	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6787	0.6869	0.194	0.2255	0	0
			Total	0.6678	0.6743	0.2239	0.2533	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	25110 Wooden Furniture and Upholstered Seat Manufacturing	a. 10,000 to less than 50,000	Commenced	0.7099	0.7581	0.0931	0.2071	n.a	n.a
			Established	0.739	0.755	0.2912	0.3699	0	0
			Total	0.7362	0.7553	0.2743	0.357	0	0
		b. 50,000 to less than 100,000	Commenced	0.6146	0.6146	0.3057	0.3057	n.a	n.a
			Established	0.6798	0.7006	0.315	0.3554	0.3827	0.388
			Total	0.6752	0.6939	0.3142	0.3511	0.3827	0.388
		c. 100,000 to less than 300,000	Commenced	0.5793	0.6475	0.2334	0.3287	0	0
			Established	0.6409	0.6435	0.2555	0.2901	0.2471	0.216
			Total	0.6363	0.6437	0.2536	0.2929	0.2464	0.2148
		d. 300,000 to less than 500,000	Commenced	0	0	0.154	0.154	0	0
			Established	0.5448	0.5521	0.1477	0.1606	0.1768	0.1749
			Total	0.5496	0.5565	0.1483	0.16	0.1807	0.1792
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5361	0.5459	0.1314	0.1448	0.1812	0.1797
			Total	0.531	0.5402	0.1298	0.1429	0.1786	0.177
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.516	0.5279	0.0539	0.0907	0.2218	0.1997

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Total	0.5186	0.5299	0.0562	0.0895	0.2244	0.2053
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	25120 Metal Furniture Manufacturing	a. 10,000 to less than 50,000	Established	0.6304	0	0.282	0.459	0	n.a
			Total	0.6304	0	0.282	0.459	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6027	0.6027	0.3831	0.3831	n.a	n.a
			Total	0.6418	0.6418	0.408	0.408	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6234	0.6234	0.2901	0.3549	0	0
			Total	0.627	0.627	0.2928	0.3517	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.2527	0.2527	0	0
			Total	0	0	0.2527	0.2527	0	0
		e. 500,000 to less than 1,000,000	Established	0.508	0.508	0.1578	0.1578	0	0
			Total	0.508	0.508	0.1578	0.1578	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.5225	0.5225	0.1309	0.1309	0.1249	0.1249
			Total	0.5225	0.5225	0.1309	0.1309	0.1249	0.1249
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	25130 Mattress Manufacturing	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	25190 Other Furniture Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6347	0.6347	0.1213	0.1213	n.a	n.a
			Total	0.5669	0.6172	0.1359	0.2082	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.524	0.7177	0.0557	0.3213	n.a	n.a
			Total	0.524	0.7177	0.1198	0.3833	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6427	0.6427	0.2357	0.2357	0	0
			Total	0.6427	0.6427	0.2357	0.2357	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	25910 Jewellery and Silverware Manufacturing	a. 10,000 to less than 50,000	Commenced	0	0	0.1838	0.2979	n.a	n.a
			Established	0.6255	0.6654	0.222	0.3649	0	n.a
			Total	0.626	0.6654	0.2192	0.36	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.4711	0.5076	0.2056	0.324	n.a	n.a
			Established	0.6346	0.651	0.3151	0.3757	0	0
			Total	0.6049	0.6263	0.2985	0.3685	0	0
		c. 100,000 to less than 300,000	Commenced	0.6892	0.6892	0.2309	0.2309	0	0
			Established	0.593	0.6135	0.2586	0.3019	0.2853	0.2483
			Total	0.6002	0.6197	0.2565	0.2959	0.2746	0.2415

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Established	0.5831	0.5831	0.2529	0.2529	0.1268	0.1268
		Total		0.5831	0.5831	0.2529	0.2529	0.1268	0.1268
		e. 500,000 to less than 1,000,000	Established	0.4726	0.4726	0.1527	0.1527	0.1302	0.1302
		Total		0.4726	0.4726	0.1527	0.1527	0.1302	0.1302
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0	0	0.0866	0.0866	0	0
		Total		0.431	0.431	0.1011	0.1011	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	25920 Toy, Sporting and Recreational Product Manufacturing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
		Established		0.6575	0.7338	0.2154	0.3865	0	n.a
		Total		0.6602	0.7338	0.209	0.3887	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6742	0.6905	0.3587	0.3809	n.a	n.a
		Total		0.6822	0.6974	0.3402	0.3598	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
		Established		0.5955	0.6215	0.1691	0.2175	0.2314	0.2067
		Total		0.5964	0.6219	0.1664	0.2132	0.2274	0.2038
		d. 300,000 to less than 500,000	Established	0.5256	0.5256	0.2162	0.2162	0	0
		Total		0.5256	0.5256	0.2162	0.2162	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0.0777	0	0	0
		Total		0.567	0	0.0634	0.0863	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0	0	0	0
		Total		0.506	0	0.0181	0	0	0
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	25990 Other Manufacturing n.e.c.	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established		0.6815	0.7308	0.2183	0.3497	n.a	n.a
		Total		0.678	0.7308	0.2052	0.3497	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6994	0.7092	0.3429	0.4216	0	0
		Total		0.7086	0.7185	0.3711	0.4444	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
		Established		0.6879	0.714	0.3664	0.3895	0	0
		Total		0.6966	0.7205	0.3633	0.3846	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.5815	0.7008	0.1967	0.2589	0.1595	0.1585
		Total		0.568	0.6655	0.2012	0.2564	0.1595	0.1585
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.5915	0.5915	0.1807	0.1807	0.191	0.191
		Total		0.608	0.608	0.1685	0.1685	0.191	0.191
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0.4511	0.4511	0.0945	0.0945	0.2342	0.2342
		Total		0.4662	0.4662	0.0982	0.0982	0.2304	0.2304
d.Electricity, Gas, Water and Waste Services	26110 Fossil Fuel Electricity Generation	c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Total	n.a	n.a	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	n.a	0	n.a
			Total	n.a	n.a	0	n.a	0	n.a
		i. 20,000,000 or more	Established	0.692	0	-0.0886	0	0	0
			Total	0.692	0	-0.0886	0	0	0
	26190 Other Electricity Generation	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	26300 Electricity Distribution	i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	26400 On Selling Electricity and Electricity Market Operation	c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	27000 Gas Supply	a. 10,000 to less than 50,000	Established	0	0	0.284	0.3569	n.a	n.a
			Total	0	0	0.284	0.3569	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5236	0	0.3494	0.4131	n.a	n.a
			Total	0.5236	0	0.3898	0.4513	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6082	0.6082	0.419	0.419	n.a	n.a
			Total	0.6082	0.6082	0.419	0.419	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	28110 Water Supply	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0.329	0.4234	n.a	n.a
			Total	0	0	0.3059	0.3867	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.2018	0.2681	n.a	n.a
			Total	0	0	0.2908	0.3613	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7069	0.7472	0.3797	0.3996	0	0
			Total	0.7069	0.7472	0.3894	0.408	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.1234	0	0	0
			Total	0	0	0.1234	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		i. 20,000,000 or more	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.0679	0.1521	0	0
			Total	0	0	0.0668	0.0943	0	0
	28120 Sewerage and Drainage Services	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0.5988	0.5988	n.a	n.a
			Total	n.a	n.a	0.5988	0.5988	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7904	0.7904	0.3578	0.3578	0	0
			Total	0.7904	0.7904	0.3537	0.3537	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	29110 Solid Waste Collection Services	a. 10,000 to less than 50,000	Commenced	0	0	0.103	0.3995	n.a	n.a
			Established	0	0	0.162	0.3815	n.a	n.a
			Total	0.7308	0	0.1565	0.3833	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.3906	0.3906	0	0
			Established	0.8432	0.8432	0.2469	0.2983	n.a	n.a
			Total	0.8432	0.8432	0.2577	0.306	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.2749	0.3432	0	n.a
			Established	0.8228	0.8323	0.2712	0.3074	0.1836	0.189
			Total	0.8176	0.8258	0.2715	0.3096	0.1787	0.189
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	0	0	0
			Established	0.7563	0.7389	0.215	0.2349	0.203	0.203
			Total	0.7544	0.7389	0.1991	0.2263	0.2056	0.1934
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6691	0.6737	0.2145	0.2407	0.1406	0.1425
			Total	0.6691	0.6737	0.2151	0.2403	0.1406	0.1425
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.0879	0.1402	0.1874	0.1717
			Total	0	0	0.0879	0.1402	0.1874	0.1717
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	29190 Other Waste Collection Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2339	0.348	n.a	n.a
			Total	0	0	0.3151	0.4146	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3571	0	n.a	n.a
			Total	0	0	0.3962	0.4623	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	0.3536	0.3536	0	0
			Total	0	0	0.328	0.3536	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	0	0
			f. 1,000,000 to less than 5,000,000	0	0	0	0	n.a	n.a
	29210 Waste Treatment and Disposal Services		Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Established	0	0	0.2838	0.5401	n.a	n.a
			Total	0	0	0.2838	0.5401	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1843	0.2194	0	n.a
			Total	0	0	0.2836	0.3169	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	n.a
			Established	0.6627	0.6627	0.3095	0.3095	0.2328	0.2328
			Total	0.696	0.696	0.2956	0.3168	0.228	0.2328
		d. 300,000 to less than 500,000	Established	0	0	0.187	0.2256	0.1457	0.1424
			Total	0	0	0.187	0.2256	0.1457	0.1424
		e. 500,000 to less than 1,000,000	Established	0	0	0.1719	0	0	0
			Total	0	0	0.1719	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	29220 Waste Remediation and Materials Recovery Services	a. 10,000 to less than 50,000	Commenced	0	0	0.3166	0.4134	n.a	n.a
			Established	0	0	0.2793	0.523	n.a	n.a
			Total	0.6857	0	0.2913	0.4846	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.882	0.8717	0.3142	0.4241	n.a	n.a
			Total	0.882	0.8717	0.346	0.4496	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.6271	0.6271	0.2733	0.2793	0.212	0.1999
			Total	0.6478	0.6646	0.2668	0.277	0.2305	0.2213
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7057	0.7057	0.2807	0.2807	0.1368	0.1368
			Total	0.7159	0.7159	0.303	0.303	0.1368	0.1368
		e. 500,000 to less than 1,000,000	Established	0.5349	0.5205	0.11	0.1707	0.1561	0.1599
			Total	0.5349	0.5205	0.11	0.1707	0.1561	0.1599
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5653	0.5899	0.0859	0.0977	0.1933	0.2009
			Total	0.5533	0.5747	0.0881	0.0996	0.1933	0.2009
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
e.Construction	30110 House Construction	a. 10,000 to less than 50,000	Commenced	0.7052	0.7943	0.3067	0.4696	n.a	n.a
			Established	0.7042	0.7482	0.2549	0.4383	0	0
			Total	0.7043	0.7527	0.2597	0.4413	0	0
		b. 50,000 to less than 100,000	Commenced	0.7844	0.8322	0.4661	0.5328	0	0
			Established	0.7293	0.7528	0.3833	0.4559	0.3906	0.3892
			Total	0.7326	0.7578	0.3894	0.4616	0.4076	0.4105
		c. 100,000 to less than 300,000	Commenced	0.5418	0.5822	0.2838	0.3165	0.2184	0.2184
			Established	0.6011	0.6373	0.2536	0.3027	0.2144	0.2076
			Total	0.598	0.6345	0.2557	0.3037	0.2146	0.208
		d. 300,000 to less than 500,000	Commenced	0.3144	0.3828	0.118	0.1618	0.1288	0.1288
			Established	0.4637	0.5079	0.1591	0.1945	0.1468	0.1433
			Total	0.4501	0.4973	0.155	0.1914	0.1459	0.1425

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Commenced	0.2807	0.3445	0.1039	0.1613	0.107	0.1
			Established	0.4418	0.4691	0.125	0.1498	0.1094	0.1094
			Total	0.4296	0.4612	0.1232	0.1507	0.1093	0.109
		f. 1,000,000 to less than 5,000,000	Commenced	0.2345	0.2318	0.0932	0.1025	0.0879	0
			Established	0.3269	0.3619	0.0831	0.1035	0.0681	0.0686
			Total	0.3194	0.3506	0.0838	0.1034	0.0686	0.0693
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.252	0.2968	0.0896	0.1809	0.0663	0.0667
			Total	0.2452	0.282	0.0932	0.1748	0.0592	0.0558
		h. 10,000,000 to less than 20,000,000	Established	0.2268	0.2523	0.1798	0.1955	0	0
			Total	0.2268	0.2523	0.1798	0.1955	0	0
		i. 20,000,000 or more	Established	0.2102	0.3042	0.1094	0.1409	0	0
			Total	0.2102	0.3042	0.1094	0.1409	0	0
	30190 Other Residential Building Construction	a. 10,000 to less than 50,000	Commenced	0	0	0.1744	0.2456	n.a	n.a
			Established	0.7211	0.7818	0.2166	0.4205	0	n.a
			Total	0.7223	0.7756	0.2128	0.4034	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.6216	0	0.451	0.5886	n.a	n.a
			Established	0.7147	0.7264	0.3804	0.4461	0.3885	0.3685
			Total	0.7086	0.7289	0.3835	0.452	0.3885	0.3685
		c. 100,000 to less than 300,000	Commenced	0.3248	0.4396	0.1322	0.2796	n.a	n.a
			Established	0.5336	0.6046	0.2519	0.3299	0.2438	0.2162
			Total	0.5192	0.5963	0.245	0.3274	0.2438	0.2162
		d. 300,000 to less than 500,000	Commenced	0.2537	0.2537	0.0499	0.1215	n.a	n.a
			Established	0.395	0.4339	0.1252	0.1915	0.1614	0.1516
			Total	0.3882	0.4236	0.1212	0.1877	0.1614	0.1516
		e. 500,000 to less than 1,000,000	Commenced	0.303	0.2916	0.0882	0.1334	0	n.a
			Established	0.3197	0.3532	0.1267	0.165	0.1268	0.128
			Total	0.3177	0.3458	0.1224	0.1615	0.1338	0.128
		f. 1,000,000 to less than 5,000,000	Commenced	0.1952	0.1967	0.0915	0.0985	n.a	n.a
			Established	0.2189	0.3159	0.0729	0.1751	0.0668	0.0711
			Total	0.2167	0.3014	0.0748	0.1649	0.0668	0.0711
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.1839	0.3004	0.1024	0.1588	0	0
			Total	0.2082	0.2942	0.1259	0.1717	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2251	0.2645	0.0755	0.148	0	0
			Total	0.2059	0.2658	0.0667	0.1397	0	0
		i. 20,000,000 or more	Commenced	0	0	0	0	n.a	n.a
			Established	0.2156	0.2156	0.1127	0.1127	0	0
			Total	0.2352	0.2352	0.1396	0.1396	0	0
	30200 Non-Residential Building Construction	a. 10,000 to less than 50,000	Commenced	0	0	0.2879	0.4974	n.a	n.a
			Established	0.6998	0.7569	0.2448	0.4419	0	n.a
			Total	0.7072	0.7623	0.2487	0.4468	0	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.5603	0.7237	n.a	n.a
			Established	0.7882	0.7909	0.4314	0.5057	n.a	n.a
			Total	0.7882	0.7909	0.4417	0.5217	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.51	0.51	0.32	0.4231	0	0
			Established	0.6224	0.6572	0.2911	0.3627	0.2816	0.2794
			Total	0.6163	0.6481	0.2937	0.368	0.2924	0.2918
		d. 300,000 to less than 500,000	Commenced	0.2795	0.2386	0.1681	0.2132	0.1901	0
			Established	0.4873	0.5272	0.1911	0.2487	0.1867	0.1848

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Total	0.4662	0.4969	0.1884	0.2448	0.1872	0.1898
			Commenced	0.3094	0	0.2327	0.3105	0	0
			Established	0.3681	0.4401	0.1197	0.163	0.138	0.1019
		f. 1,000,000 to less than 5,000,000	Total	0.3629	0.4376	0.1318	0.1784	0.1409	0.1072
			Commenced	0.2202	0.2636	0.1221	0.1491	0	0
			Established	0.3066	0.3456	0.0792	0.1637	0.1567	0.1597
			Total	0.2971	0.3361	0.0833	0.1622	0.1494	0.1513
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.3026	0.321	0.1329	0.1927	0.0804	0.0954
			Total	0.2895	0.3017	0.1206	0.1782	0.0755	0.0869
		h. 10,000,000 to less than 20,000,000	Established	0.2161	0.295	0.018	0.1736	0	0
			Total	0.2161	0.295	0.018	0.1736	0	0
		i. 20,000,000 or more	Established	0.1871	0.1862	0.0567	0.0681	0.0552	0.0483
			Total	0.1871	0.1862	0.0567	0.0681	0.0552	0.0483
	31010 Road and Bridge Construction	a. 10,000 to less than 50,000	Established	0	0	0.3083	0.4041	n.a	n.a
			Total	0	0	0.3083	0.4041	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4244	0.5083	0	0
			Total	0	0	0.408	0.5027	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7353	0.7437	0.3834	0.4118	0.1298	0
			Total	0.7442	0.7527	0.4018	0.4292	0.1298	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5941	0.5941	0.2151	0.247	0.1775	0.183
			Total	0.6052	0.6052	0.2089	0.2373	0.1655	0.1687
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6802	0.6802	0.2451	0.264	0.149	0.149
			Total	0.6802	0.6802	0.254	0.2716	0.149	0.149
		f. 1,000,000 to less than 5,000,000	Established	0.621	0.621	0.1487	0.1487	0.1533	0.1533
			Total	0.621	0.621	0.1487	0.1487	0.1533	0.1533
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		i. 20,000,000 or more	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.1877	0.1501	0.07	0.1044	0	0
			Total	0.1877	0.1501	0.0718	0.1058	0	0
	31091 Swimming and Spa Pool Construction or Installation (Below	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7021	0.7547	0.2269	0.3547	n.a	n.a
			Total	0.7128	0.7632	0.2064	0.3601	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7188	0.7188	0.447	0.447	n.a	n.a
			Total	0.6375	0.7461	0.4233	0.4479	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.3106	0.3106	n.a	n.a
			Established	0.6139	0.6736	0.2932	0.3381	0.228	0.1906
			Total	0.6288	0.6839	0.2943	0.3361	0.228	0.1906
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5784	0.5716	0.2205	0.2405	0.1525	0.1474
			Total	0.5784	0.5716	0.2062	0.2366	0.1525	0.1474
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Established	0.4232	0.425	0.1199	0.1358	0.1648	0.1652
			Total	0.4173	0.4186	0.1245	0.1404	0.1648	0.1652
			Commenced	0	0	0	0	0	0
	31099 Other Heavy and Civil Engineering Construction n.e.c.	a. 10,000 to less than 50,000	Established	0.4585	0.4739	0.0585	0.0875	0.118	0.1007
			Total	0.459	0.4728	0.0686	0.0972	0.1144	0.098
			Commenced	0.609	0	0.2418	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6028	0.6647	0.2712	0.419	n.a	n.a
			Total	0.6037	0.6751	0.2691	0.4259	n.a	n.a
			Commenced	0	0	0.2044	0.3614	0	n.a
		c. 100,000 to less than 300,000	Established	0.7059	0.7233	0.442	0.4943	0	n.a
			Total	0.6773	0.6995	0.4249	0.4853	0	n.a
			Commenced	0.6116	0.6906	0.3639	0.4287	0	0
		d. 300,000 to less than 500,000	Established	0.7035	0.7104	0.3851	0.4256	0.2263	0.2286
			Total	0.6949	0.7087	0.3835	0.4258	0.2265	0.2321
			Commenced	0	0	0.2043	0.2043	0	0
		e. 500,000 to less than 1,000,000	Established	0.568	0.6057	0.2285	0.277	0.1691	0.1664
			Total	0.5619	0.5965	0.2266	0.2705	0.163	0.1597
			Commenced	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.4591	0.5392	0.1274	0.1913	0.1832	0.1737
			Total	0.4677	0.5405	0.1312	0.1885	0.2003	0.1978
			Commenced	0	0	0.1065	0.1309	0	0
		g. 5,000,000 to less than 10,000,000	Established	0.4668	0.4746	0.1215	0.1907	0.1998	0.175
			Total	0.4207	0.423	0.119	0.1804	0.2415	0.2266
			Established	0.6137	0.6137	0.0805	0.1504	0.3204	0.3204
		h. 10,000,000 to less than 20,000,000	Established	0.6137	0.6137	0.0805	0.1504	0.3204	0.3204
			Total	0.6137	0.6137	0.0805	0.1504	0.3204	0.3204
			Commenced	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0.1188	0.1188	0	0
			Commenced	0	0	0.1177	0	0	0
		a. 10,000 to less than 50,000	Established	0.5334	0.6167	0.1512	0.2178	0	0
			Total	0.515	0.5883	0.1481	0.2151	0	0
			Commenced	n.a	n.a	0.349	0.3963	n.a	n.a
	32110 Land Development and Subdivision	b. 50,000 to less than 100,000	Established	0.6886	0.839	0.1076	0.4202	n.a	n.a
			Total	0.6886	0.839	0.125	0.4178	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.4464	0.5797	0.1414	0.4274	n.a	n.a
			Total	0.4252	0.5821	0.1387	0.4351	n.a	n.a
			Commenced	0.2573	0.3702	0.2177	0.3239	n.a	n.a
		d. 300,000 to less than 500,000	Established	0.5286	0.5943	0.2864	0.427	0.3631	0
			Total	0.4975	0.5759	0.2798	0.4175	0.3631	0
			Commenced	0	0	0.2351	0.2351	0	0
		e. 500,000 to less than 1,000,000	Established	0.2781	0.4252	0.1274	0.3311	0	0
			Total	0.2968	0.4383	0.136	0.3204	0.1851	0
			Commenced	0.2673	0.2464	0.0371	0.1501	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0.3152	0.3765	0.1577	0.2592	0	0
			Total	0.3095	0.3645	0.1437	0.2482	0	0
			Commenced	0.2804	0.3202	0.1335	0.2142	0	0
		g. 5,000,000 to less than 10,000,000	Established	0.3413	0.4059	0.1717	0.2839	0.2051	0
			Total	0.3383	0.4012	0.1701	0.2806	0.1837	0.1796
			Commenced	0	n.a	0	0	n.a	n.a
			Established	0.3496	0.4355	0.2405	0.3313	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		h. 10,000,000 to less than 20,000,000	Total	0.3391	0.4355	0.2335	0.32	0	0
			Commenced	0	0	0	0	n.a	n.a
			Established	0.3698	0.4608	0.2417	0.3832	0	n.a
		i. 20,000,000 or more	Total	0.3512	0.4294	0.2308	0.3602	0	n.a
			Commenced	0	0	0	0	n.a	n.a
			Established	0.3012	0.3012	0.2017	0.2017	n.a	n.a
		32120 Site Preparation Services	Total	0.2982	0.2982	0.2042	0.2042	n.a	n.a
			Commenced	0.8493	0	0.1746	0.4047	n.a	n.a
			Established	0.7811	0.9012	0.1129	0.3632	0	n.a
		a. 10,000 to less than 50,000	Total	0.786	0.9006	0.12	0.3681	0	n.a
			Commenced	0.8828	0.8525	0.2497	0.3956	0	0
			Established	0.8619	0.8864	0.2622	0.3708	0.4156	0.3813
		b. 50,000 to less than 100,000	Total	0.8639	0.8837	0.2611	0.3729	0.4109	0.3685
			Commenced	0.8798	0.8742	0.2974	0.3607	0.2302	0
			Established	0.8422	0.8481	0.3124	0.3562	0.2087	0.1993
		c. 100,000 to less than 300,000	Total	0.8443	0.8497	0.3115	0.3565	0.2099	0.2021
			Commenced	0.7742	0.7742	0.2698	0.2814	0.1607	0.1727
			Established	0.8024	0.8138	0.2126	0.2544	0.1602	0.1542
		d. 300,000 to less than 500,000	Total	0.8009	0.8115	0.2165	0.2564	0.1603	0.1552
			Commenced	0	0	0.1936	0.2692	0.1079	0.0811
			Established	0.7761	0.7979	0.1284	0.1848	0.1718	0.1608
		e. 500,000 to less than 1,000,000	Total	0.7807	0.7997	0.1323	0.1899	0.1677	0.1552
			Commenced	n.a	n.a	0	0	0	0
			Established	0.5997	0.6058	0.1068	0.1393	0.1723	0.1767
		f. 1,000,000 to less than 5,000,000	Total	0.5997	0.6058	0.1096	0.1411	0.1716	0.1756
			Commenced	0	0	0	0	0	0
			Established	0	0	0.0475	0	0	0
		g. 5,000,000 to less than 10,000,000	Total	0	0	0.0668	0.0848	0.2461	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	32210 Concreting Services	a. 10,000 to less than 50,000	Commenced	0.6954	0.7184	0.3846	0.4545	n.a	n.a
			Established	0.7557	0.7797	0.2966	0.4407	0	0
			Total	0.7453	0.767	0.3095	0.4429	0	0
		b. 50,000 to less than 100,000	Commenced	0.7332	0.7455	0.3814	0.407	0	0
			Established	0.7089	0.7297	0.3984	0.4521	0.328	0.321
			Total	0.7114	0.7314	0.3965	0.447	0.34	0.3354
		c. 100,000 to less than 300,000	Commenced	0.6669	0.6719	0.3783	0.4049	0	0
			Established	0.655	0.6598	0.3138	0.3306	0.2067	0.2006
			Total	0.656	0.6609	0.3191	0.3367	0.2074	0.2016
		d. 300,000 to less than 500,000	Commenced	0.6219	0.6219	0.2638	0.2773	0.2296	0.1651
			Established	0.611	0.6114	0.2213	0.241	0.1924	0.1872
			Total	0.6119	0.6122	0.2253	0.2445	0.1949	0.1859
		e. 500,000 to less than 1,000,000	Commenced	0.5508	0.5508	0.2104	0.2104	0.1445	0.1445
			Established	0.5697	0.5652	0.1875	0.1992	0.1744	0.1743
			Total	0.5688	0.5644	0.1892	0.2001	0.1721	0.1718
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.2397	0.2761	0	0
			Established	0.5691	0.5637	0.1387	0.1407	0.1545	0.1504
			Total	0.5628	0.5637	0.1474	0.1512	0.1552	0.1515
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	32220 Bricklaying Services	a. 10,000 to less than 50,000	Total	0	0	0	0	0	0
			Commenced	0.9373	0.9761	0.6266	0.6518	0	0
			Established	0.8263	0.8744	0.4754	0.5414	0	0
		b. 50,000 to less than 100,000	Total	0.839	0.8866	0.4887	0.5516	0	0
			Commenced	0.8961	0.8961	0.6052	0.6255	0	0
			Established	0.881	0.8964	0.5417	0.5632	0.4255	0.417
		c. 100,000 to less than 300,000	Total	0.882	0.8964	0.5456	0.5671	0.4115	0.4032
			Commenced	0.858	0.858	0.4364	0.4421	0.2563	0.2662
			Established	0.8379	0.8492	0.4343	0.4458	0.2548	0.2499
		d. 300,000 to less than 500,000	Total	0.84	0.8502	0.4345	0.4456	0.2549	0.2505
			Commenced	0.7157	0.7157	0.2815	0.2815	0.1594	0.1594
			Established	0.7125	0.7372	0.2579	0.2751	0.2169	0.217
		e. 500,000 to less than 1,000,000	Total	0.7127	0.7353	0.26	0.2757	0.2111	0.2107
			Commenced	0	0	0.3029	0.3029	0	0
			Established	0.5768	0.5597	0.1851	0.2257	0.2082	0.207
		f. 1,000,000 to less than 5,000,000	Total	0.6008	0.5909	0.1943	0.2328	0.2196	0.2214
			Commenced	0	0	0	0	0	0
			Established	0.4552	0.4348	0.2574	0.2794	0.0993	0.0914
			Total	0.4377	0.4194	0.2363	0.2545	0.1158	0.1098
	32230 Roofing Services	a. 10,000 to less than 50,000	Commenced	0.7257	0.7907	0.3747	0.4553	n.a	n.a
			Established	0.7871	0.8345	0.3529	0.4242	n.a	n.a
			Total	0.7732	0.8256	0.3569	0.4297	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.8664	0.8682	0.3865	0.4352	n.a	n.a
			Established	0.8333	0.8357	0.4248	0.456	0.4178	0.3566
			Total	0.8379	0.84	0.4218	0.4544	0.4178	0.3566
		c. 100,000 to less than 300,000	Commenced	0.7478	0.7641	0.3995	0.4381	0.31	0.2853
			Established	0.7268	0.7398	0.3816	0.3949	0.2047	0.2017
			Total	0.7287	0.7421	0.3836	0.3997	0.2179	0.2116
		d. 300,000 to less than 500,000	Commenced	0	0	0.3477	0.3477	0	0
			Established	0.6366	0.638	0.2566	0.2613	0.2409	0.2458
			Total	0.6224	0.6234	0.2656	0.2699	0.2408	0.2456
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5121	0.525	0.1972	0.2061	0.1811	0.1811
			Total	0.5113	0.5238	0.1969	0.2054	0.1788	0.1788
		f. 1,000,000 to less than 5,000,000	Commenced	0.4823	0	0.0573	0	0	0
			Established	0.4312	0.4312	0.1319	0.1319	0.1387	0.1387
			Total	0.4453	0.4404	0.1166	0.1363	0.1301	0.1336
	32240 Structural Steel Erection Services	a. 10,000 to less than 50,000	Commenced	0	n.a	0.2582	0.4404	n.a	n.a
			Established	0.6746	0.6646	0.255	0.3541	n.a	n.a
			Total	0.671	0.6646	0.2555	0.3663	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.3188	0.3666	n.a	n.a
			Established	0.813	0.8628	0.4663	0.5481	0	0
			Total	0.8148	0.8696	0.4537	0.5327	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.3402	0.353	n.a	n.a
			Established	0.6645	0.6733	0.4018	0.4348	0.2307	0.2307
			Total	0.672	0.6809	0.3951	0.4257	0.2307	0.2307
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6613	0.6772	0.2612	0.2724	0.2043	0.2022
			Total	0.6775	0.6925	0.2597	0.2702	0.1917	0.1889
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5948	0.5948	0.1438	0.162	0.2015	0.1571

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0.5958	0.5958	0.1543	0.1717	0.2037	0.1646
			Commenced	n.a	n.a	0	n.a	0	n.a
			Established	0.5794	0.5804	0.183	0.1978	0.2595	0.2516
		g. 5,000,000 to less than 10,000,000	Total	0.5794	0.5804	0.1497	0.1978	0.3394	0.2516
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	32310 Plumbing Services	a. 10,000 to less than 50,000	Commenced	0.7681	0.8743	0.2633	0.4388	0	n.a
			Established	0.6486	0.6753	0.2165	0.3479	0	0
			Total	0.6558	0.685	0.2198	0.3543	0.651	0
		b. 50,000 to less than 100,000	Commenced	0.7134	0.7134	0.4075	0.4435	0	0
			Established	0.6769	0.6868	0.3827	0.4205	0.3783	0.3709
			Total	0.6798	0.689	0.3845	0.4222	0.3791	0.3726
		c. 100,000 to less than 300,000	Commenced	0.6644	0.6613	0.3509	0.3624	0.1712	0.1471
			Established	0.6226	0.6269	0.3291	0.3431	0.1906	0.1822
			Total	0.6245	0.6285	0.3303	0.3441	0.1899	0.1809
		d. 300,000 to less than 500,000	Commenced	0.6145	0.6145	0.26	0.2675	0.1563	0.1594
			Established	0.6086	0.617	0.256	0.2754	0.148	0.1446
			Total	0.609	0.6168	0.2563	0.2748	0.1484	0.1454
		e. 500,000 to less than 1,000,000	Commenced	0.6559	0.676	0.1794	0.2138	0.2048	0.1934
			Established	0.5747	0.5842	0.1989	0.2152	0.1561	0.1481
			Total	0.5779	0.5871	0.1978	0.2152	0.1586	0.1503
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.2424	0.2424	0.1897	0.1897
			Established	0.4899	0.49	0.1409	0.147	0.1794	0.1767
			Total	0.4999	0.5003	0.148	0.1538	0.1801	0.1777
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.4495	0.4495	0.066	0.066	0.25	0.25
			Total	0.4424	0.4424	0.069	0.069	0.2437	0.2437
	32320 Electrical Services	a. 10,000 to less than 50,000	Commenced	0.6674	0.6874	0.2951	0.4001	n.a	n.a
			Established	0.678	0.705	0.2517	0.3564	n.a	n.a
			Total	0.6768	0.7033	0.2567	0.3615	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.6892	0.7146	0.4031	0.438	0	0
			Established	0.7002	0.709	0.3925	0.4222	0.3887	0.3914
			Total	0.6995	0.7094	0.3932	0.4233	0.3858	0.3879
		c. 100,000 to less than 300,000	Commenced	0.6788	0.6814	0.369	0.3785	0.1867	0.1779
			Established	0.6625	0.6681	0.3537	0.3687	0.1994	0.1933
			Total	0.6635	0.669	0.3547	0.3694	0.1988	0.1926
		d. 300,000 to less than 500,000	Commenced	0.6289	0.6219	0.2081	0.2341	0.2134	0.189
			Established	0.6092	0.615	0.2838	0.2951	0.1764	0.1712
			Total	0.6108	0.6155	0.2783	0.2908	0.1798	0.1728
		e. 500,000 to less than 1,000,000	Commenced	0.5268	0.5268	0.2409	0.2409	0.2117	0.2117
			Established	0.5809	0.5858	0.2098	0.2186	0.1794	0.1745
			Total	0.5769	0.5814	0.2121	0.2202	0.1818	0.1772
		f. 1,000,000 to less than 5,000,000	Commenced	0.5041	0.5127	0.1022	0.1114	0.1402	0.1315
			Established	0.5577	0.5555	0.1454	0.161	0.2292	0.2175
			Total	0.5533	0.552	0.1402	0.1549	0.2207	0.2092
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.6341	0.6775	0.0823	0.0996	0.2797	0.2797
			Total	0.6088	0.6455	0.0789	0.0942	0.2732	0.2732
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Commenced	0	0	0.4743	0.5182	n.a	n.a
32330 Air Conditioning and Heating Services	a. 10,000 to less than 50,000		Established	0.6816	0.7081	0.2807	0.4411	0	n.a
			Total	0.694	0.7205	0.2954	0.4478	0	n.a
			Commenced	0.5897	0.5897	0.4422	0.4422	n.a	n.a
	b. 50,000 to less than 100,000		Established	0.6611	0.6896	0.4	0.4363	0	0
			Total	0.6501	0.6723	0.4063	0.4372	0	0
			Commenced	0.5348	0.5854	0.3096	0.3618	0.2365	0.2486
	c. 100,000 to less than 300,000		Established	0.5801	0.5786	0.3173	0.3425	0.1772	0.1714
			Total	0.5763	0.5791	0.3165	0.3445	0.1897	0.1878
			Commenced	0	0	0.2659	0.2659	0	0
	d. 300,000 to less than 500,000		Established	0.4953	0.495	0.2458	0.2508	0.1487	0.1446
			Total	0.4997	0.4995	0.2468	0.2516	0.1472	0.1435
			Commenced	0	0	0	0	n.a	n.a
	e. 500,000 to less than 1,000,000		Established	0.4715	0.4693	0.196	0.2051	0.1292	0.1321
			Total	0.4784	0.4764	0.1975	0.2062	0.1292	0.1321
			Commenced	0	0	0	0	0	0
	f. 1,000,000 to less than 5,000,000		Established	0.3828	0.3967	0.1098	0.1181	0.1682	0.1637
			Total	0.3887	0.4011	0.1124	0.1199	0.1647	0.1605
			Commenced	0	0	0	0	0	0
	g. 5,000,000 to less than 10,000,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Commenced	0	0	0	0	0	0
	h. 10,000,000 to less than 20,000,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Commenced	0	0	0	0	0	0
	i. 20,000,000 or more		Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
			Commenced	0	0	0.1617	0.5049	n.a	n.a
32340 Fire and Security Alarm Installation Services	a. 10,000 to less than 50,000		Established	0.6007	0.6054	0.1775	0.2402	n.a	n.a
			Total	0.5866	0.6191	0.1743	0.2802	n.a	n.a
			Commenced	0.7784	0.7784	0.5342	0.5342	n.a	n.a
	b. 50,000 to less than 100,000		Established	0.7188	0.7504	0.3858	0.4369	n.a	n.a
			Total	0.73	0.7565	0.4039	0.4496	n.a	n.a
			Commenced	0	0	0	0	0	0
	c. 100,000 to less than 300,000		Established	0.6704	0.6721	0.3516	0.3702	0.1735	0.1762
			Total	0.6762	0.678	0.3507	0.3765	0.244	0.1762
			Commenced	0	0	0	0	0	0
	d. 300,000 to less than 500,000		Established	0.5736	0.5866	0.2451	0.2819	0.2257	0.2379
			Total	0.5885	0.6011	0.2377	0.27	0.2262	0.2368
			Commenced	0	0	0	0	0	0
	e. 500,000 to less than 1,000,000		Established	0.671	0.6763	0.3082	0.3375	0.1593	0.1565
			Total	0.6694	0.6733	0.3078	0.3313	0.1677	0.1667
			Established	0.5817	0.5817	0.0927	0.1002	0.2427	0.2325
	f. 1,000,000 to less than 5,000,000		Total	0.5817	0.5817	0.0927	0.1002	0.2427	0.2325
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	g. 5,000,000 to less than 10,000,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Commenced	0.576	0.5711	0.4961	0.5281	n.a	n.a
32390 Other Building Installation Services	a. 10,000 to less than 50,000		Established	0.6159	0.6217	0.3764	0.4493	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Total	0.6081	0.6108	0.3943	0.462	n.a	n.a
			Commenced	0.5133	0.5767	0.4098	0.5351	0	n.a
			Established	0.6944	0.7245	0.4447	0.4882	0	0
		c. 100,000 to less than 300,000	Total	0.6567	0.6986	0.4391	0.4951	0	0
			Commenced	0.5249	0.5985	0.2775	0.3201	0.2066	0
			Established	0.5509	0.5556	0.3472	0.362	0.2832	0.2648
		d. 300,000 to less than 500,000	Total	0.5458	0.5629	0.3345	0.3549	0.2657	0.2589
			Commenced	0	0	0.337	0.337	0	0
			Established	0.5181	0.5213	0.1912	0.2094	0.1769	0.1811
		e. 500,000 to less than 1,000,000	Total	0.5205	0.5235	0.2069	0.224	0.1748	0.1783
			Commenced	0.579	0.579	0.2363	0.2363	0.092	0.092
			Established	0.4497	0.457	0.1734	0.1929	0.1055	0.0984
		f. 1,000,000 to less than 5,000,000	Total	0.4892	0.4978	0.1901	0.2052	0.1016	0.0964
			Commenced	0	0	0	0	0	0
			Established	0.4748	0.4937	0.1732	0.2037	0.1806	0.1433
		g. 5,000,000 to less than 10,000,000	Total	0.4892	0.5093	0.1755	0.2044	0.178	0.1425
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	32410 Plastering and Ceiling Services	a. 10,000 to less than 50,000	Commenced	0.7082	0.7408	0.4419	0.4843	n.a	n.a
			Established	0.8349	0.8683	0.4371	0.4902	0	0
			Total	0.8203	0.853	0.4376	0.4895	0	0
		b. 50,000 to less than 100,000	Commenced	0.8104	0.842	0.5334	0.5484	0	0
			Established	0.8299	0.8403	0.5129	0.53	0.4475	0.4497
			Total	0.8277	0.8405	0.5155	0.5322	0.4702	0.4782
		c. 100,000 to less than 300,000	Commenced	0.7374	0.732	0.3895	0.4092	0.2708	0.2708
			Established	0.7523	0.7516	0.3945	0.404	0.2525	0.2472
			Total	0.7512	0.7503	0.3941	0.4044	0.2538	0.2488
		d. 300,000 to less than 500,000	Commenced	0.6511	0.7222	0.2422	0.2919	0	0
			Established	0.6711	0.6653	0.2734	0.2846	0.1803	0.1648
			Total	0.6691	0.6705	0.2711	0.285	0.1805	0.1654
		e. 500,000 to less than 1,000,000	Commenced	0.6186	0.6186	0.2716	0.2716	0.1607	0.1607
			Established	0.6311	0.6311	0.1921	0.1938	0.1754	0.1754
			Total	0.63	0.63	0.1994	0.201	0.1736	0.1736
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6054	0.6071	0.1191	0.1218	0.1682	0.1617
			Total	0.6078	0.6096	0.1272	0.1299	0.1682	0.1617
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	32420 Carpentry Services	a. 10,000 to less than 50,000	Commenced	0.7701	0.8276	0.4968	0.5721	0	0
			Established	0.7323	0.7704	0.3559	0.4573	0.6259	0.5638
			Total	0.7358	0.7762	0.3709	0.47	0.6558	0.6146
		b. 50,000 to less than 100,000	Commenced	0.7449	0.7657	0.4779	0.4936	0	0
			Established	0.768	0.7866	0.4904	0.5194	0.4283	0.4218
			Total	0.7656	0.7844	0.4894	0.5173	0.4271	0.4208
		c. 100,000 to less than 300,000	Commenced	0.6453	0.6514	0.3648	0.381	0.2909	0.2746
			Established	0.6602	0.6683	0.3523	0.3743	0.2172	0.212
			Total	0.6592	0.6671	0.3533	0.3748	0.2213	0.2153
		d. 300,000 to less than 500,000	Commenced	0.5668	0.5531	0.2077	0.2231	0.1532	0.1474
			Established	0.5871	0.5998	0.2101	0.2275	0.1609	0.1568

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Total	0.5857	0.5966	0.2099	0.2272	0.1604	0.1562
			Commenced	0.5622	0.5438	0.1273	0.1396	0.2138	0.1645
			Established	0.5425	0.547	0.1499	0.1624	0.1449	0.1329
		f. 1,000,000 to less than 5,000,000	Total	0.5436	0.5469	0.1486	0.1612	0.1474	0.1339
			Commenced	0	0	0.1888	0	0	0
			Established	0.4925	0.5069	0.0928	0.1058	0.1559	0.1521
			Total	0.499	0.5132	0.0971	0.1109	0.1548	0.1512
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6128	0.6397	0.0613	0.0777	0.1746	0
			Total	0.6217	0.6442	0.0591	0.0716	0.1746	0
	32430 Tiling and Carpeting Services	a. 10,000 to less than 50,000	Commenced	0.7652	0.7589	0.5442	0.5784	n.a	n.a
			Established	0.8256	0.8392	0.4299	0.4811	0	0
			Total	0.8175	0.8281	0.4419	0.4916	0	0
		b. 50,000 to less than 100,000	Commenced	0.8383	0.8552	0.5459	0.5629	n.a	n.a
			Established	0.8307	0.8365	0.5112	0.5276	0.3947	0.4015
			Total	0.8314	0.8381	0.5145	0.531	0.3947	0.4015
		c. 100,000 to less than 300,000	Commenced	0.8286	0.8286	0.5153	0.5153	0.2511	0.2511
			Established	0.7978	0.7995	0.4499	0.4573	0.2306	0.2274
			Total	0.7999	0.8016	0.4549	0.4618	0.2317	0.2287
		d. 300,000 to less than 500,000	Commenced	0	0	0.2825	0.2825	0.2006	0.2006
			Established	0.7022	0.7085	0.2959	0.3061	0.1855	0.186
			Total	0.7054	0.7113	0.2949	0.3044	0.1876	0.188
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.1161	0.1161	0	0
			Established	0.5725	0.5762	0.2196	0.2471	0.1517	0.1416
			Total	0.5571	0.5591	0.2093	0.233	0.1489	0.1394
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3664	0.4189	0.073	0.1033	0.1381	0.1169
			Total	0.3385	0.3786	0.0694	0.0948	0.1381	0.1169
	32440 Painting and Decorating Services	a. 10,000 to less than 50,000	Commenced	0.8073	0.8079	0.4605	0.5077	n.a	n.a
			Established	0.8033	0.8174	0.4303	0.4773	0.5794	0.575
			Total	0.8037	0.8164	0.433	0.4801	0.5794	0.575
		b. 50,000 to less than 100,000	Commenced	0.8487	0.8556	0.5267	0.5529	0	0
			Established	0.8157	0.8183	0.4857	0.4995	0.4322	0.4156
			Total	0.818	0.8208	0.4885	0.5031	0.426	0.4102
		c. 100,000 to less than 300,000	Commenced	0.7724	0.7928	0.3591	0.3814	0.2612	0.2471
			Established	0.7949	0.8017	0.3938	0.4032	0.257	0.2535
			Total	0.7933	0.8011	0.3913	0.4017	0.2572	0.2532
		d. 300,000 to less than 500,000	Commenced	0.7001	0.7001	0.2953	0.2953	0.2161	0.2161
			Established	0.7654	0.7808	0.2766	0.2917	0.2536	0.2508
			Total	0.759	0.7726	0.2781	0.292	0.2505	0.2478
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.2434	0.2434	0	0
			Established	0.7027	0.7027	0.237	0.2408	0.2172	0.2172
			Total	0.7116	0.7116	0.2375	0.241	0.2127	0.2127
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7214	0.7078	0.1237	0.1447	0.2327	0.2028
			Total	0.7278	0.7156	0.1214	0.1411	0.2327	0.2028
		g. 5,000,000 to less than 10,000,000	Established	0	0	0.116	0.116	0	0
			Total	0	0	0.116	0.116	0	0
	32450 Glazing Services	a. 10,000 to less than 50,000	Commenced	0	0	0.2343	0.3049	n.a	n.a
			Established	0.6027	0.6797	0.229	0.3082	0	n.a
			Total	0.5906	0.6639	0.2296	0.3079	0	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Commenced	0	0	0.4572	0.4572	n.a	n.a
			Established	0.6567	0.6919	0.4345	0.4675	n.a	n.a
			Total	0.6593	0.6927	0.4358	0.4668	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.5297	0	0.2396	0.3759	0	0
			Established	0.6225	0.629	0.343	0.3631	0.2005	0.1649
			Total	0.6149	0.6257	0.3351	0.3639	0.2087	0.1754
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5594	0.5568	0.2321	0.2441	0.1954	0.1776
			Total	0.5594	0.5568	0.2302	0.2416	0.1954	0.1776
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5489	0.5564	0.1418	0.1558	0.1681	0.1578
			Total	0.546	0.5529	0.1458	0.1592	0.1679	0.1581
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.545	0.5784	0.1467	0.1743	0.209	0.2085
			Total	0.5214	0.5463	0.1358	0.1579	0.2067	0.206
	32910 Landscape Construction Services	a. 10,000 to less than 50,000	Commenced	0.6389	0.6561	0.1717	0.3684	0	0
			Established	0.707	0.7456	0.2421	0.3937	0	n.a
			Total	0.6961	0.7319	0.2315	0.3902	0	0
		b. 50,000 to less than 100,000	Commenced	0.6346	0.6677	0.3165	0.4065	0	0
			Established	0.7132	0.7443	0.3118	0.3855	0.4647	0.4456
			Total	0.7047	0.737	0.3123	0.3876	0.46	0.4294
		c. 100,000 to less than 300,000	Commenced	0.6389	0.6401	0.2806	0.2963	0.2096	0.2096
			Established	0.6655	0.6708	0.2572	0.2883	0.2093	0.2093
			Total	0.6631	0.6678	0.2594	0.2891	0.2093	0.2093
		d. 300,000 to less than 500,000	Commenced	0.6651	0.6717	0.2206	0.2753	0.229	0.1948
			Established	0.5529	0.5569	0.1886	0.213	0.1731	0.1659
			Total	0.5603	0.5636	0.191	0.2174	0.1763	0.1674
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.1097	0.1534	0.2387	0.2313
			Established	0.5745	0.5671	0.1562	0.177	0.182	0.178
			Total	0.5769	0.5699	0.1537	0.1758	0.1854	0.1807
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.1143	0.1143	0	0
			Established	0.5353	0.5262	0.1116	0.1376	0.1521	0.1464
			Total	0.5111	0.4994	0.1119	0.1346	0.1429	0.1361
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	n.a
			Total	0	0	0	0	0	n.a
	32920 Hire of Construction Machinery with Operator	a. 10,000 to less than 50,000	Commenced	0	n.a	-0.23	0	n.a	n.a
			Established	0.6039	n.a	0.1195	0.4148	n.a	n.a
			Total	0.5936	n.a	0.0948	0.4114	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.345	0.4823	n.a	n.a
			Established	0.844	0.8999	0.2409	0.3539	n.a	n.a
			Total	0.8339	0.8791	0.2516	0.3665	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.0759	0.1558	n.a	n.a
			Established	0.8746	0.8868	0.2919	0.3316	0.1809	0.1747
			Total	0.8735	0.8848	0.2831	0.3251	0.1809	0.1747
		d. 300,000 to less than 500,000	Established	0.8313	0.8087	0.1912	0.287	0.1992	0.1897
			Total	0.8313	0.8087	0.1912	0.287	0.1992	0.1897
		e. 500,000 to less than 1,000,000	Established	0.8394	0.825	0.1375	0.1927	0.1467	0.1502
			Total	0.8394	0.825	0.1375	0.1927	0.1467	0.1502
		f. 1,000,000 to less than 5,000,000	Established	0.7397	0.7104	0.123	0.1377	0.2094	0.2126

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Total	0.7397	0.7104	0.123	0.1377	0.2094	0.2126
			Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
	32990 Other Construction Services n.e.c.	a. 10,000 to less than 50,000	Commenced	0.7466	0.7683	0.303	0.4315	n.a	n.a
			Established	0.7607	0.7934	0.3241	0.4214	0	n.a
			Total	0.7582	0.7895	0.321	0.4229	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.7616	0.7676	0.4442	0.4842	n.a	n.a
			Established	0.7432	0.7533	0.4245	0.4656	0.4445	0.416
			Total	0.7463	0.7555	0.4274	0.4683	0.4445	0.416
		c. 100,000 to less than 300,000	Commenced	0.6546	0.6811	0.3353	0.3769	0.2968	0
			Established	0.6684	0.6862	0.3312	0.3654	0.2113	0.2108
			Total	0.6671	0.6857	0.3316	0.3666	0.2181	0.2159
		d. 300,000 to less than 500,000	Commenced	0	0	0.2745	0.2745	0	0
			Established	0.5947	0.6125	0.2332	0.2605	0.1858	0.1781
			Total	0.5959	0.6125	0.2367	0.2618	0.1872	0.1803
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.1569	0.1569	0	0
			Established	0.5481	0.5342	0.1782	0.2225	0.1914	0.1873
			Total	0.5446	0.5306	0.1767	0.2172	0.1877	0.183
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4453	0.447	0.1379	0.1564	0.1461	0.1461
			Total	0.4412	0.4426	0.1369	0.1544	0.1555	0.1563
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
f.Wholesale Trade	33110 Wool Wholesaling	a. 10,000 to less than 50,000	Established	0	0	0.1246	0.2622	n.a	n.a
			Total	0	0	0.1246	0.2622	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.689	0	0.0713	0	0	0
			Total	0.689	0	0.0713	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	33120 Cereal Grain Wholesaling	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.0041	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	0	n.a
			Total	0	0	0	0	0	n.a
		c. 100,000 to less than 300,000	Established	0.3903	0	0.0188	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio		
				All	Profitable	All	Profitable	All	Profitable	
			Total		0.3903	0	0.0188	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a	
			Total	n.a	n.a	0	0	n.a	n.a	
		e. 500,000 to less than 1,000,000	Established	0.5651	0.5651	0.1312	0.1312	0	0	
			Total	0.5651	0.5651	0.1312	0.1312	0	0	
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	n.a	n.a	
			Established	0.219	0.219	0.0771	0.0771	0	0	
			Total	0.2086	0.219	0.0641	0.0771	0	0	
		i. 20,000,000 or more	Established	0	0	0	0	0	0	
			Total	0	0	0	0	0	0	
		33190 Other Agricultural Product Wholesaling	a. 10,000 to less than 50,000	Commenced	0.6995	0.598	-0.0023	0.2711	n.a	n.a
				Established	0.7028	0.7635	-0.0122	0.3062	n.a	n.a
	Total			0.7026	0.7495	-0.0115	0.3033	n.a	n.a	
	b. 50,000 to less than 100,000		Commenced	0.5547	0	0.2427	0	0	n.a	
			Established	0.6834	0.74	0.1136	0.3444	0.3516	n.a	
			Total	0.6764	0.7387	0.1197	0.3481	0.3323	n.a	
	c. 100,000 to less than 300,000		Commenced	0.4796	0.7602	0.0975	0.2979	0	0	
			Established	0.6545	0.6685	0.0901	0.217	0.2414	0.19	
			Total	0.6451	0.6719	0.0906	0.2211	0.2397	0.1904	
	d. 300,000 to less than 500,000		Commenced	0	0	0	0	0	0	
			Established	0.5808	0.5739	0.1021	0.1431	0.2206	0.2219	
			Total	0.5822	0.5762	0.1086	0.1481	0.2253	0.2274	
	e. 500,000 to less than 1,000,000		Commenced	0.3828	0	0.0483	0	0	0	
			Established	0.5352	0.5317	0.0621	0.1478	0.1275	0.118	
			Total	0.5207	0.5298	0.0609	0.1461	0.1259	0.1159	
	f. 1,000,000 to less than 5,000,000		Commenced	0	0	0	0	0	0	
			Established	0.3523	0.3606	0.0714	0.0904	0.1024	0.0983	
			Total	0.3407	0.3529	0.0663	0.0887	0.1025	0.0972	
	g. 5,000,000 to less than 10,000,000		Commenced	0	0	0	0	n.a	n.a	
			Established	0.2408	0.1708	0.0749	0.0862	0.0463	0.0509	
			Total	0.2225	0.1574	0.0717	0.0817	0.0463	0.0509	
	i. 20,000,000 or more		Established	0	0	0	0	0	0	
			Total	0	0	0	0	0	0	
			33210 Petroleum Product Wholesaling	a. 10,000 to less than 50,000	Established	0.6172	0.7529	0.1299	0.2793	n.a
	Total	0.6172			0.7529	0.1299	0.2793	n.a	n.a	
	b. 50,000 to less than 100,000	Commenced		n.a	n.a	0	0	n.a	n.a	
		Established		0.6762	0.7305	0.312	0.4242	n.a	n.a	
		Total		0.6762	0.7305	0.3412	0.449	n.a	n.a	
	c. 100,000 to less than 300,000	Commenced		0	0	0	0	n.a	n.a	
		Established		0.3589	0.3528	0.1688	0.2178	0	0	
		Total		0.4126	0.4208	0.191	0.2408	0	0	
	d. 300,000 to less than 500,000	Commenced		n.a	n.a	0	0	n.a	n.a	
		Established		0.4454	0	0.2055	0.2594	0	0	
		Total		0.4454	0	0.188	0.2318	0	0	
	e. 500,000 to less than 1,000,000	Established		0.5079	0.5079	0.2148	0.2148	0.0702	0.0702	
		Total		0.5079	0.5079	0.2148	0.2148	0.0702	0.0702	
	f. 1,000,000 to less than 5,000,000	Commenced		0	0	0	0	0	0	
		Established		0.1187	0.1223	0.0238	0.027	0	0	
		Total		0.1428	0.147	0.0333	0.0362	0	0	
	h. 10,000,000 to less than 20,000,000	Established	0	n.a	0	n.a	0	n.a		
		Total	0	n.a	0	n.a	0	n.a		

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	33221 Metal Waste and Scrap Wholesaling	i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5848	0	0.0894	0.4484	n.a	n.a
			Total	0.5702	0.6995	0.1031	0.4682	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6339	0.6302	0.2571	0.3734	n.a	n.a
			Total	0.6339	0.6302	0.2571	0.3734	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.5899	0.689	0.2747	0.3481	n.a	n.a
			Total	0.5826	0.655	0.2625	0.3239	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4422	0.4422	0.2351	0.2351	0	0
			Total	0.4525	0.4525	0.2512	0.2512	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	n.a
			Established	0.5743	0	0.0483	0	0	0
			Total	0.5802	0	0.1177	0	0.1346	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3541	0.3541	0.095	0.095	0.0892	0.0892
			Total	0.358	0.3588	0.0779	0.0923	0.0932	0.0932
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	33229 Other Metal and Mineral Wholesaling	a. 10,000 to less than 50,000	Established	0	n.a	0.2525	0	n.a	n.a
			Total	0	n.a	0.2525	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.3083	0.493	0	0
			Total	0	0	0.3083	0.493	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6241	0.6941	0.2565	0.33	0	0
			Total	0.6241	0.6941	0.2777	0.3522	0	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.4013	0.4058	0.1966	0.225	0	0
			Total	0.3702	0.4058	0.1756	0.225	0	0
		e. 500,000 to less than 1,000,000	Established	0.3853	0.4361	0.1297	0.2032	0	0
			Total	0.3853	0.4361	0.1297	0.2032	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.2643	0.2643	0.0829	0.0829	0.077	0.077
			Total	0.2933	0.2933	0.0842	0.0842	0.0892	0.0892
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	33230 Industrial and Agricultural Chemical Product Wholesaling	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4056	0.5949	0.059	0.4738	n.a	n.a
			Total	0.4291	0.6085	0.057	0.4422	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4898	0.5179	0.3243	0.3861	n.a	n.a
			Total	0.4698	0.4861	0.2892	0.3368	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.458	0.466	0.1784	0.2557	0	n.a
			Total	0.4448	0.4491	0.1717	0.2434	0	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.39	0.4067	0.1571	0.1904	0	0
			Total	0.3811	0.3916	0.1425	0.1655	0.1119	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.3403	0.3403	0.1287	0.1287	0.0963	0.0963
			Total	0.35	0.35	0.1315	0.1315	0.1013	0.1013
		f. 1,000,000 to less than 5,000,000	Established	0.3494	0.3494	0.1183	0.1183	0.1033	0.1033
			Total	0.3494	0.3494	0.1183	0.1183	0.1033	0.1033
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	33310 Timber Wholesaling	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5886	0	0.122	0.4758	n.a	n.a
			Total	0.5662	0	0.1416	0.469	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.554	0.6885	0.1803	0.3118	0	0
			Total	0.554	0.6885	0.1803	0.3118	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5018	0.4652	0.1559	0.2211	0	0
			Total	0.5133	0.4843	0.1887	0.2493	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4585	0.5119	0.0976	0.1433	0	0
			Total	0.4254	0.4616	0.0944	0.1346	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.2778	0.3077	0.0753	0.1122	0	0
			Total	0.2753	0.3077	0.0656	0.1122	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.2121	0.2499	0.0446	0.0758	0.0943	0.1138
			Total	0.2121	0.2499	0.0446	0.0758	0.0943	0.1138
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	33320 Plumbing Goods Wholesaling	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0.1586	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.4194	0.4964	n.a	n.a
			Total	0.5669	0.6536	0.3786	0.4249	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.5399	0.5399	0.3221	0.3221	0	0
			Total	0.5399	0.5399	0.3221	0.3221	0	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0.2297	0.2979	0	0
			Total	0.308	0	0.1821	0.2979	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3457	0	0.0961	0	0	0
			Total	0.3682	0	0.1057	0.1869	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.5102	0.5102	0.1853	0.1853	0.1384	0.1384
			Total	0.5102	0.5102	0.1853	0.1853	0.1384	0.1384
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	33390 Other Hardware Goods Wholesaling	a. 10,000 to less than 50,000	Commenced	0	0	0.0791	0.1366	n.a	n.a
			Established	0.6568	0.7061	0.1312	0.3474	n.a	n.a
			Total	0.572	0.5825	0.1215	0.3061	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.224	0.224	n.a	n.a
			Established	0.525	0.5375	0.1951	0.3144	n.a	n.a
			Total	0.5172	0.5249	0.1982	0.3018	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.5404	0.5817	0.2163	0.3131	n.a	n.a
			Established	0.4853	0.5092	0.1535	0.2575	0.2982	0
			Total	0.4931	0.5208	0.1616	0.2647	0.2982	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
			Established	0.364	0.3719	0.1285	0.209	0.1536	0.0918
			Total	0.3625	0.3743	0.1237	0.2081	0.1551	0.0918
		e. 500,000 to less than 1,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.3982	0.4058	0.1318	0.1499	0.077	0.0718
			Total	0.3945	0.4058	0.1193	0.1499	0.0829	0.0718
		f. 1,000,000 to less than 5,000,000	Commenced	0.3195	0.3195	0.1253	0.1253	0.1266	0.1266
			Established	0.36	0.3585	0.102	0.1073	0.0951	0.0936
			Total	0.3554	0.3539	0.1046	0.1094	0.0981	0.0968
		g. 5,000,000 to less than 10,000,000	Established	0.4936	0.4936	0.1009	0.1009	0	0
			Total	0.4936	0.4936	0.1009	0.1009	0	0
		h. 10,000,000 to less than 20,000,000	Established	0.2896	0.2896	0.1155	0.1155	0.0667	0.0667
			Total	0.2896	0.2896	0.1155	0.1155	0.0667	0.0667
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	34110 Agricultural and Construction Machinery Wholesaling	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.4756	0.5419	0.0544	0.2495	n.a	n.a
			Total	0.4422	0.5419	0.0488	0.2374	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.0676	0	n.a	n.a
			Established	0.5393	0	0.1536	0.3845	n.a	n.a
			Total	0.4108	0.4816	0.1217	0.3348	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.4724	0.476	0.1679	0.2307	0	0
			Total	0.4724	0.476	0.1839	0.2482	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
			Established	0.3892	0.4034	0.1314	0.149	0.1771	0.177
			Total	0.3848	0.4042	0.1164	0.1452	0.1695	0.177
		e. 500,000 to less than 1,000,000	Established	0.3373	0.3637	0.0777	0.1093	0.1275	0.1275
			Total	0.3373	0.3637	0.0777	0.1093	0.1275	0.1275
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.2976	0.3165	0.0859	0.0981	0.0982	0.1005
			Total	0.2869	0.3037	0.0814	0.0925	0.0949	0.0967
		g. 5,000,000 to less than 10,000,000	Established	0.1896	0.1896	0.0277	0.0277	0.0662	0.0662
			Total	0.1896	0.1896	0.0277	0.0277	0.0662	0.0662
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	34190 Other Specialised Industrial Machinery and Equipment Wholesaling	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.5656	0.6798	0.0427	0.2237	n.a	n.a
			Total	0.5529	0.6798	0.0314	0.2237	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.6334	0.806	0.1163	0.3888	0	n.a
			Total	0.6095	0.7516	0.0947	0.3457	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5162	0.5309	0.2887	0.3097	n.a	n.a
			Total	0.5219	0.5363	0.2907	0.311	n.a	n.a
		d. 300,000 to less than 500,000	Established	0.5256	0.5256	0.1705	0.2091	0	0
			Total	0.5256	0.5256	0.1705	0.2091	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3589	0.3492	0.1569	0.2094	0	0
			Total	0.3371	0.3255	0.1486	0.1961	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.366	0.366	0.107	0.107	0.0846	0.0846
			Total	0.366	0.366	0.107	0.107	0.0846	0.0846
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	34910 Professional and Scientific Goods Wholesaling	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4754	0	0.0379	0.2582	n.a	n.a
			Total	0.5044	0	0.0405	0.2262	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.4186	0	0.1816	0.4447	0	n.a
			Total	0.4186	0	0.196	0.4248	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3155	0	0.0876	0	n.a	n.a
			Total	0.3702	0.4182	0.1245	0.1537	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.4948	0.4948	0.2393	0.2393	0	0
			Total	0.4948	0.4948	0.2725	0.2725	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3725	0.3898	0.1479	0.1691	0.0845	0
			Total	0.3561	0.3706	0.141	0.1598	0.0845	0
		f. 1,000,000 to less than 5,000,000	Established	0.4183	0.4183	0.1666	0.1666	0.1846	0.1846
			Total	0.4183	0.4183	0.1666	0.1666	0.1846	0.1846
	34920 Computer and Computer Peripheral Wholesaling	g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.4361	0.4361	0.1503	0.1503	0.1155	0.1155
			Total	0.4215	0.4215	0.1306	0.1306	0.121	0.121
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6109	0	0.3345	0.4983	n.a	n.a
			Total	0.6109	0	0.3169	0.4652	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.4342	0.4784	0.3632	0.4804	n.a	n.a
			Total	0.4342	0.4784	0.3632	0.4804	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.4528	0.4528	0.2786	0.2786	n.a	n.a
			Total	0.4528	0.4528	0.2786	0.2786	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	n.a
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.1016	0.1164	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio		
				All	Profitable	All	Profitable	All	Profitable	
			Total		0	0	0.1016	0.1164	0	0
		f. 1,000,000 to less than 5,000,000	Commenced		0	0	0	0	0	0
			Established		0.3113	0	0.0643	0	0	0
			Total		0.3696	0	0.0759	0.2169	0.154	0
		g. 5,000,000 to less than 10,000,000	Established		0	0	0	0	0	0
			Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established		0	0	0	0	0	0
			Total		0	0	0	0	0	0
	34930 Telecommunication Goods Wholesaling	a. 10,000 to less than 50,000	Established		0	0	0.2325	0	n.a	n.a
			Total		0	0	0.2325	0	n.a	n.a
		b. 50,000 to less than 100,000	Established		0	0	0	0	n.a	n.a
			Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established		0	0	0	0	0	n.a
			Total		0	0	0	0	0	n.a
		d. 300,000 to less than 500,000	Established		0	0	0	0	n.a	n.a
			Total		0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established		0	0	0	0	0	0
			Total		0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established		0	n.a	0	n.a	0	n.a
			Total		0	n.a	0	n.a	0	n.a
	34940 Other Electrical and Electronic Goods Wholesaling	a. 10,000 to less than 50,000	Commenced		0	0	0.13	0	n.a	n.a
			Established		0.4582	0.4685	0.0571	0.3453	n.a	n.a
			Total		0.4436	0.4583	0.0664	0.3511	n.a	n.a
		b. 50,000 to less than 100,000	Commenced		n.a	n.a	0	n.a	n.a	n.a
			Established		0.4559	0.5571	0.2597	0.3306	n.a	n.a
			Total		0.4559	0.5571	0.2453	0.3306	n.a	n.a
		c. 100,000 to less than 300,000	Commenced		0	0	0	0	0	0
			Established		0.4546	0.4677	0.2549	0.2828	0	0
			Total		0.4542	0.4659	0.2525	0.2781	0	0
		d. 300,000 to less than 500,000	Commenced		0	n.a	0	n.a	0	n.a
			Established		0.4716	0.4429	0.1914	0.2034	0.1281	0.1238
			Total		0.4566	0.4429	0.1783	0.2034	0.1274	0.1238
		e. 500,000 to less than 1,000,000	Established		0.4315	0.4462	0.1335	0.164	0.0955	0.0958
			Total		0.4315	0.4462	0.1335	0.164	0.0955	0.0958
		f. 1,000,000 to less than 5,000,000	Commenced		0	0	0	0	0	0
			Established		0.3247	0.3309	0.0849	0.105	0.1316	0.1239
			Total		0.3336	0.3405	0.0894	0.1091	0.1289	0.1214
		g. 5,000,000 to less than 10,000,000	Commenced		0	0	0	0	0	0
			Established		0.4361	0.4361	0.1503	0.1503	0.1008	0.1008
			Total		0.4438	0.4438	0.1397	0.1397	0.1054	0.1054
		h. 10,000,000 to less than 20,000,000	Established		0	0	0	0	0	0
			Total		0	0	0	0	0	0
		i. 20,000,000 or more	Established		0	0	0	0	0	0
			Total		0	0	0	0	0	0
	34990 Other Machinery and Equipment Wholesaling n.e.c.	a. 10,000 to less than 50,000	Commenced		0	0	0	0	n.a	n.a
			Established		0.4174	0.442	0.0108	0.2502	n.a	n.a
			Total		0.4152	0.4686	0.0638	0.3003	n.a	n.a
		b. 50,000 to less than 100,000	Commenced		0	0	0	0	n.a	n.a
			Established		0.4756	0.5083	0.1867	0.3329	n.a	n.a
			Total		0.4177	0.4904	0.1069	0.3091	n.a	n.a
		c. 100,000 to less than 300,000	Commenced		0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.5306	0.5598	0.212	0.2526	0.2322	0.2322
			Total	0.5281	0.5537	0.2074	0.2435	0.2293	0.2293
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.3006	0.2973	0.1404	0.1907	0	0
			Total	0.307	0.3055	0.136	0.1818	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.3913	0.4196	0.1296	0.1513	0.0945	0.0877
			Total	0.3985	0.4232	0.1366	0.1559	0.1029	0.098
		f. 1,000,000 to less than 5,000,000	Commenced	0.4227	0	0.1578	0	0.1029	0
			Established	0.4005	0.4032	0.1088	0.1142	0.1451	0.1397
			Total	0.4053	0.4064	0.1193	0.1289	0.136	0.1291
		g. 5,000,000 to less than 10,000,000	Established	0.2971	0	0.2628	0.3217	0	0
			Total	0.2971	0	0.2628	0.3217	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	35010 Car Wholesaling	a. 10,000 to less than 50,000	Established	0.2342	0	-0.1005	0.1566	n.a	n.a
			Total	0.2342	0	-0.1005	0.1566	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0.1626	0	n.a	n.a
			Total	0	0	0.1032	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2873	0.3952	0.1461	0.2456	n.a	n.a
			Total	0.2493	0.3743	0.1126	0.2186	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.2623	0	0.1324	0	0	0
			Total	0.219	0	0.1031	0	0	0
		e. 500,000 to less than 1,000,000	Established	0.2467	0.3219	0.0791	0.125	0	0
			Total	0.2467	0.3219	0.0791	0.125	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.1198	0.1188	0.0411	0.0485	0	0
			Total	0.1251	0.1188	0.0386	0.0485	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	35020 Commercial Vehicle Wholesaling	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	n.a	0	0	n.a	n.a
			Total	0	0	0.1928	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	35030 Trailer and Other Motor Vehicle Wholesaling	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Total	0	0	0	0	0	0
			Established	0	n.a	0	n.a	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0	0	0	0
	35040 Motor Vehicle New Parts Wholesaling	f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Total	0	0	0	0	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	0.3844	0.4721	0.11	0.2369	n.a	n.a
			Established	0.3805	0.4558	0.0634	0.2337	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0	0	0	0
			Commenced	0	0	0	0	0	n.a
		d. 300,000 to less than 500,000	Total	0.4315	0.4522	0.1998	0.2307	0.2155	0.2155
			Established	0.4186	0.4515	0.1734	0.2292	0.2065	0.2155
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	0	0
			Commenced	0	0	0.1349	0.1349	0	0
		f. 1,000,000 to less than 5,000,000	Total	0.3593	0.3583	0.1208	0.1308	0.1071	0.1023
			Established	0.3639	0.3631	0.1228	0.1314	0.1134	0.1098
		g. 5,000,000 to less than 10,000,000	Total	0.3654	0.3658	0.0767	0.0889	0.1271	0.1206
			Established	0.3654	0.3658	0.0767	0.0889	0.1271	0.1206
		h. 10,000,000 to less than 20,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
	35050 Motor Vehicle Dismantling and Used Parts Wholesaling	a. 10,000 to less than 50,000	Total	0	0	0	0	n.a	n.a
			Commenced	0.6053	0.6026	0.2485	0.307	n.a	n.a
		b. 50,000 to less than 100,000	Total	0.6649	0.6357	0.2267	0.3012	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	0.6387	0.6536	0.1654	0.2337	n.a	n.a
			Commenced	0.5953	0.6502	0.1556	0.2421	n.a	n.a
		d. 300,000 to less than 500,000	Total	0	0	0.0354	0	n.a	n.a
			Commenced	0.5841	0.5819	0.1796	0.2023	0.2348	0.1808
		e. 500,000 to less than 1,000,000	Total	0.5676	0.5801	0.1665	0.1994	0.2348	0.1808
			Commenced	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Total	0.579	0.579	0.1243	0.1243	0.1741	0.1741
			Established	0.5711	0.5711	0.1218	0.1218	0.1764	0.1764
		g. 5,000,000 to less than 10,000,000	Total	0.5076	0.5264	0.1172	0.1525	0.1684	0.1626
			Established	0.5076	0.5264	0.1172	0.1525	0.1684	0.1626
		h. 10,000,000 to less than 20,000,000	Total	0	0	0	0	0	0
			Commenced	0.524	0.524	0.0982	0.0982	0.2075	0.2075
		i. 20,000,000 to less than 50,000,000	Total	0.5239	0.5239	0.1036	0.1036	0.2027	0.2027
			Established	0	0	0	0	0	0
	36010 General Line Grocery Wholesaling	a. 10,000 to less than 50,000	Total	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	n.a	0	n.a	n.a	n.a
			Commenced	0	n.a	0	n.a	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	0	0	0	0	n.a	n.a
			Established	0.3788	0.3788	0.1734	0.1734	0	0
		d. 300,000 to less than 500,000	Total	0.3788	0.3788	0.1734	0.1734	0	0
			Established	0.2556	0.2556	0.1462	0.1462	0	0
		e. 500,000 to less than 1,000,000	Total	0.2556	0.2556	0.1462	0.1462	0	0
			Established	0	0	0	0	0	n.a
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	n.a
			Commenced	0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Established	0.2354	0.2354	0.047	0.047	0	0
			Total	0.2172	0.2172	0.0403	0.0403	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	36020 Meat, Poultry and Smallgoods Wholesaling	a. 10,000 to less than 50,000	Established	0	0	0	0	0	0
			Commenced	0	0	0	0	n.a	n.a
			Total	0.643	0	0.0475	0.3745	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.5696	0.64	0.0447	0.3304	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Total	0.568	0	0.2213	0.3954	0	0
		c. 100,000 to less than 300,000	Established	0.568	0	0.2213	0.3954	0	0
			Commenced	0	n.a	0	n.a	0	n.a
			Total	0.3587	0.3696	0.1505	0.1634	0	0
		d. 300,000 to less than 500,000	Established	0.3799	0.3696	0.1292	0.1634	0	0
			Commenced	0.2328	0.2049	0.0361	0.0795	0	0
			Total	0.2328	0.2049	0.0361	0.0795	0	0
		e. 500,000 to less than 1,000,000	Established	0.2609	0.2609	0.0853	0.0853	0	0
			Commenced	0.2346	0.2266	0.0825	0.0904	0.1308	0.125
			Total	0.2382	0.2316	0.0829	0.0897	0.1258	0.1206
		f. 1,000,000 to less than 5,000,000	Established	0.2067	0.1986	0.0305	0.0496	0.0974	0.0854
			Commenced	0.2067	0.1986	0.0305	0.0496	0.0974	0.0854
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Commenced	0	0	0	0	0	0
			Total	0.085	0.085	0.0172	0.0172	0	0
	36030 Dairy Produce Wholesaling	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Commenced	0.4876	0	0.2538	0.462	n.a	n.a
			Total	0.4111	0	0.2295	0.462	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.7446	0	0.2897	0.5242	n.a	n.a
			Total	0.7446	0	0.2897	0.5242	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.4337	0.4469	0.2652	0.3016	0.1505	0.1543
			Total	0.4337	0.4469	0.2652	0.3016	0.1505	0.1543
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Commenced	0.2801	0.2909	0.1188	0.1301	0.0953	0.1007
			Total	0.2728	0.2826	0.1178	0.1284	0.0953	0.1007
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Commenced	0.2543	0.2543	0.0837	0.0837	0.0973	0.0973

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0.254	0.254	0.0846	0.0846	0.0973	0.0973
			Commenced	0	0	0	0	0	0
			Established	0.2132	0.2003	0.0562	0.0632	0.0676	0.067
		g. 5,000,000 to less than 10,000,000	Total	0.2119	0.1991	0.0561	0.0629	0.0666	0.066
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	36040 Fish and Seafood Wholesaling	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0	n.a	0.0702	0	n.a	n.a
			Total	0	n.a	0.0014	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.495	0.495	n.a	n.a
			Total	0	0	0.4109	0.4504	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.4287	0.4728	0.1902	0.2822	0	0
			Total	0.4287	0.4728	0.1902	0.2822	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.1655	0.1655	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3328	0.3427	0.0336	0.077	0.1788	0
			Total	0.2947	0.2981	0.0367	0.0728	0.1788	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2399	0.2399	0.0363	0.0363	0	0
			Total	0.1987	0.1987	0.05	0.05	0	0
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	36050 Fruit and Vegetable Wholesaling	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.596	0.673	0.1458	0.3048	n.a	n.a
			Total	0.596	0.673	0.1579	0.3107	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.5109	0.5397	0.2091	0.2696	n.a	n.a
			Total	0.5109	0.5397	0.2091	0.2696	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4646	0.474	0.1948	0.2262	0	0
			Total	0.4415	0.4664	0.1788	0.2219	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3175	0.3213	0.1336	0.1545	0	n.a
			Total	0.3067	0.3082	0.1267	0.1451	0	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2072	0.2078	0.0684	0.0786	0	0
			Total	0.1985	0.2059	0.0577	0.0814	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.2071	0.2012	0.0451	0.0525	0.0778	0.0728
			Total	0.2027	0.1969	0.0448	0.0519	0.0752	0.0703
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.1988	0.2447	0.0433	0.0633	0.052	0.0568
			Total	0.1969	0.2269	0.0456	0.0595	0.056	0.06
		h. 10,000,000 to less than 20,000,000	Commenced	0	n.a	0	n.a	0	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.1967	0.2336	0.0059	0.051	0.0676	0
			Total	0.2012	0.2336	0.0033	0.051	0.0789	0
	i. 20,000,000 or more		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	36061 Liquor Wholesaling	a. 10,000 to less than 50,000	Commenced	0.1736	0	-0.0697	0	n.a	n.a
			Established	0.4317	0.5515	0.1134	0.2545	n.a	n.a
			Total	0.3436	0.4361	0.0626	0.2152	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0.0278	0	n.a	n.a
			Total	0	n.a	0.0278	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.333	0	-0.0702	0.1228	0	n.a
			Total	0.3626	0	-0.0585	0.1084	0	n.a
		d. 300,000 to less than 500,000	Established	0.3923	0.3169	0.1455	0.1828	n.a	n.a
			Total	0.3923	0.3169	0.1455	0.1828	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.3062	0.2948	0.0276	0.0495	0.0725	0
			Total	0.3062	0.2948	0.0276	0.0495	0.0725	0
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	36062 Tobacco Product Wholesaling	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
	36090 Other Grocery Wholesaling	a. 10,000 to less than 50,000	Commenced	0.2865	0	-0.0315	0.2914	n.a	n.a
			Established	0.5101	0.5526	0.0349	0.2417	n.a	n.a
			Total	0.4775	0.5333	0.0241	0.249	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4239	0.5169	0.2831	0.3709	n.a	n.a
			Established	0.542	0.5632	0.2525	0.3932	n.a	n.a
			Total	0.5142	0.5508	0.2581	0.3887	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.364	0.4007	0.1547	0.2073	0	n.a
			Established	0.44	0.4505	0.1686	0.2093	0.1525	0.1379
			Total	0.4312	0.4451	0.167	0.2091	0.1588	0.1379
		d. 300,000 to less than 500,000	Commenced	0.5305	0.5285	0.092	0.1158	0	0
			Established	0.3699	0.3844	0.1197	0.1584	0.1549	0.1592
			Total	0.3879	0.3995	0.1169	0.1544	0.1892	0.1962
		e. 500,000 to less than 1,000,000	Commenced	0.2198	0.2198	0.114	0.114	n.a	n.a
			Established	0.3178	0.3165	0.1032	0.1166	0.1153	0.0993
			Total	0.311	0.3093	0.104	0.1164	0.1153	0.0993
		f. 1,000,000 to less than 5,000,000	Commenced	0.2508	0.2618	0.0634	0.0818	0	0
			Established	0.259	0.259	0.0717	0.0769	0.0882	0.0873
			Total	0.2582	0.2592	0.071	0.0773	0.0903	0.0897
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.1948	0.2298	0.0531	0.0767	0.056	0.0518

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		h. 10,000,000 to less than 20,000,000	Total	0.1966	0.2278	0.0504	0.0704	0.0611	0.0582
			Established	0.2793	0.2793	0.0338	0.0338	0.0887	0.0887
			Total	0.2793	0.2793	0.0338	0.0338	0.0887	0.0887
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Total	0	0	0	0	0	0
37110 Textile Product Wholesaling	a. 10,000 to less than 50,000	Commenced	Established	0.4602	0	-0.1052	0	n.a	n.a
			Established	0.6368	0.6853	0.3557	0.515	n.a	n.a
			Total	0.5735	0.6476	0.2326	0.4692	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.501	0.6231	0.2267	0.3954	0	n.a
			Total	0.4742	0.5708	0.2062	0.3763	0	n.a
	c. 100,000 to less than 300,000	Established	Established	0.5408	0.5041	0.3534	0.3976	n.a	n.a
			Total	0.5408	0.5041	0.3534	0.3976	n.a	n.a
	d. 300,000 to less than 500,000	Established	Established	0.5188	0.5188	0.2577	0.2577	0	0
			Total	0.5188	0.5188	0.2577	0.2577	0	0
	e. 500,000 to less than 1,000,000	Established	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	f. 1,000,000 to less than 5,000,000	Commenced	Commenced	0	0	0	0	n.a	n.a
			Established	0.3719	0.3719	0.1015	0.1015	0	0
			Total	0.4006	0.4006	0.0939	0.0939	0	0
	g. 5,000,000 to less than 10,000,000	Established	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
37120 Clothing and Footwear Wholesaling	a. 10,000 to less than 50,000	Commenced	Commenced	0.169	0	0.0973	0	n.a	n.a
			Established	0.3886	0.4814	0.0227	0.26	n.a	n.a
			Total	0.3661	0.4673	0.0351	0.2977	n.a	n.a
	b. 50,000 to less than 100,000	Commenced	Commenced	0.3983	0	-0.0364	0	n.a	n.a
			Established	0.5498	0.5895	0.2013	0.3146	0	0
			Total	0.5252	0.62	0.1677	0.3231	0	0
	c. 100,000 to less than 300,000	Commenced	Commenced	0.3209	0.3506	-0.0061	0.2158	n.a	n.a
			Established	0.4598	0.534	0.1634	0.3077	0.1878	0
			Total	0.4388	0.5145	0.1398	0.2984	0.1878	0
	d. 300,000 to less than 500,000	Commenced	Commenced	0	0	0	0	n.a	n.a
			Established	0.4514	0.4674	0.1373	0.1581	0.1337	0.1261
			Total	0.4497	0.4639	0.1379	0.1562	0.1337	0.1261
	e. 500,000 to less than 1,000,000	Commenced	Commenced	0.5133	0.579	0.1718	0.2333	0	0
			Established	0.318	0.3888	0.0608	0.135	0	0
			Total	0.3887	0.4593	0.0953	0.1692	0.2596	0.2297
	f. 1,000,000 to less than 5,000,000	Commenced	Commenced	0	0	0	0	0	0
			Established	0.4371	0.446	0.1302	0.1492	0.1054	0.1113
			Total	0.4123	0.4164	0.1276	0.1407	0.1038	0.1076
	g. 5,000,000 to less than 10,000,000	Established	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	h. 10,000,000 to less than 20,000,000	Commenced	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	i. 20,000,000 or more	Established	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
37200 Pharmaceutical and Toiletry Goods Wholesaling	a. 10,000 to less than 50,000	Commenced	Commenced	0	0	0	0	n.a	n.a
			Established	0.6544	0.7293	0.0811	0.3599	n.a	n.a
			Total	0.5678	0.6816	0.0727	0.3252	n.a	n.a
	b. 50,000 to less than 100,000	Commenced	Commenced	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.6762	0.7324	0.3342	0.4054	n.a	n.a
			Total	0.6154	0.644	0.2782	0.3284	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	n.a
			Established	0.5531	0.5456	0.1425	0.2255	0	0
			Total	0.5511	0.5441	0.1257	0.2191	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0.4887	0.4887	0.1159	0.1159	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	n.a
			Established	0.4985	0.4985	0.2003	0.2003	0	0
			Total	0.4572	0.4627	0.1262	0.184	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.38	0.38	0.0978	0.0978	0.1176	0.1176
			Total	0.3799	0.38	0.0916	0.0978	0.1204	0.1176
		g. 5,000,000 to less than 10,000,000	Established	0.3651	0.3651	0.1189	0.1189	0	0
			Total	0.3651	0.3651	0.1189	0.1189	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	37310 Furniture and Floor Covering Wholesaling	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.6612	0.694	0.1368	0.2616	n.a	n.a
			Total	0.5919	0.694	0.1125	0.2616	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5011	0.59	0.2644	0.3618	n.a	n.a
			Total	0.4895	0.565	0.2598	0.3507	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5531	0.5757	0.2714	0.3366	0	0
			Total	0.5283	0.5603	0.2527	0.3322	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4808	0.4874	0.0841	0.1241	0	0
			Total	0.4657	0.4675	0.1026	0.1425	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4734	0.4948	0.1201	0.1373	0.1398	0.1356
			Total	0.4476	0.4623	0.1225	0.1361	0.1261	0.1211
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3477	0.3923	0.089	0.1256	0.1127	0.1183
			Total	0.3931	0.4368	0.0742	0.0998	0.1127	0.1183
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	37320 Jewellery and Watch Wholesaling	a. 10,000 to less than 50,000	Commenced	0.6147	0	0.0332	0	n.a	n.a
			Established	0.5341	0.5767	0.0802	0.2405	n.a	n.a
			Total	0.5527	0.5794	0.0716	0.2295	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6443	0.6664	0.2686	0.3466	n.a	n.a
			Total	0.608	0.6184	0.2488	0.3129	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5967	0.6235	0.2279	0.322	0	n.a
			Total	0.5961	0.621	0.2308	0.3208	0	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.3984	0.3809	0.1147	0.1401	0	0
			Total	0.4695	0.4677	0.1487	0.1714	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.39	0.5055	0.068	0.1119	0	0
			Total	0.4092	0.4999	0.1215	0.1694	0.1559	0.1559
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	37330 Kitchen and Diningware Wholesaling	a. 10,000 to less than 50,000	Commenced	0	0	0.1551	0	n.a	n.a
			Established	0.5756	0.5607	-0.066	0.1979	n.a	n.a
			Total	0.5426	0.6151	-0.002	0.3155	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4887	0	0.0677	0.2745	n.a	n.a
			Total	0.435	0.5166	0.0522	0.2726	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4725	0.5796	0.082	0.29	0	0
			Total	0.4719	0.5536	0.0781	0.2595	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5844	0.6073	0.1564	0.2037	0	0
			Total	0.5543	0.5682	0.1506	0.188	0	0
	37340 Toy and Sporting Goods Wholesaling	e. 500,000 to less than 1,000,000	Established	0.3993	0.3993	0.1627	0.1627	0	0
			Total	0.3993	0.3993	0.1627	0.1627	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.4442	0.4442	0.1583	0.1583	0	0
			Total	0.4442	0.4442	0.1583	0.1583	0	0
		a. 10,000 to less than 50,000	Commenced	0.1836	0	-0.3424	0	n.a	n.a
			Established	0.3848	0	0.1342	0.3261	n.a	n.a
			Total	0.3271	0.4301	0.043	0.3016	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4977	0	0.1611	0	n.a	n.a
			Established	0.5428	0.5736	0.1592	0.3303	0	n.a
			Total	0.5265	0.598	0.1598	0.3704	0	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.5315	0.5702	0.1737	0.2444	0.2115	0
			Total	0.5315	0.5702	0.1695	0.2368	0.2191	0.168
	37350 Book and Magazine Wholesaling	d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.3206	0.3884	0.114	0.164	0	0
			Total	0.2869	0.3884	0.0239	0.164	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3505	0.3505	0.1047	0.1047	0.1215	0.1215
			Total	0.3501	0.3501	0.1054	0.1054	0.1215	0.1215
		f. 1,000,000 to less than 5,000,000	Established	0.3477	0.3477	0.1528	0.1528	0.0728	0.0728
			Total	0.3477	0.3477	0.1528	0.1528	0.0728	0.0728
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.1303	0.2652	n.a	n.a
			Total	0.6928	0	0.1595	0.2668	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.5733	0.6229	0.3008	0.4147	n.a	n.a
			Total	0.5733	0.6229	0.3008	0.4147	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.3779	0.3779	0.2097	0.2097	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total		0.3779	0.3779	0.2097	0.2097	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0.4085	0.4481	0.1471	0.1624	0	0
		Total		0.4085	0.4481	0.1471	0.1624	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	37360 Paper Product Wholesaling	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0.5376	0.5913	0.2169	0.3444	n.a	n.a
		Total		0.5376	0.5913	0.2146	0.3366	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.4253	0.4253	0.1919	0.1919	n.a	n.a
		Total		0.4253	0.4253	0.1919	0.1919	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.4465	0.458	0.2275	0.2625	0	0
		Total		0.4394	0.4493	0.208	0.2514	0	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established		0.3089	0.3243	0.1351	0.1569	0	0
		Total		0.2988	0.3243	0.105	0.1569	0	0
		e. 500,000 to less than 1,000,000	Established	0.4381	0.4381	0.1366	0.1366	0	0
		Total		0.4381	0.4381	0.1366	0.1366	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.2679	0.2622	0.077	0.0856	0.0829	0.0756
		Total		0.2679	0.2622	0.077	0.0856	0.0829	0.0756
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	37390 Other Goods Wholesaling n.e.c.	a. 10,000 to less than 50,000	Commenced	0.4304	0.491	0.0402	0.3514	n.a	n.a
		Established		0.4175	0.5677	0.0412	0.3186	n.a	n.a
		Total		0.4203	0.5479	0.041	0.3235	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4265	0.3671	0.1583	0.2213	n.a	n.a
		Established		0.5745	0.6449	0.1819	0.3256	0	0
		Total		0.5613	0.6198	0.18	0.3172	0	0
		c. 100,000 to less than 300,000	Commenced	0.3243	0.3124	0.0854	0.1997	0	n.a
		Established		0.4744	0.4965	0.1761	0.2308	0.2234	0.2016
		Total		0.4629	0.4848	0.1688	0.2286	0.2276	0.2016
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
		Established		0.4841	0.4631	0.1157	0.1511	0.193	0.1445
		Total		0.4641	0.4515	0.1106	0.1474	0.1833	0.1445
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established		0.4149	0.449	0.1114	0.1446	0.1126	0.1022
		Total		0.4238	0.4571	0.1252	0.1584	0.1124	0.1027
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0.3394	0.3362	0.0769	0.0817	0.1037	0.1049
		Total		0.3385	0.3356	0.0735	0.0778	0.1064	0.1076
		g. 5,000,000 to less than 10,000,000	Established	0.3498	0.3498	0.1001	0.1001	0.1058	0.1058
		Total		0.3498	0.3498	0.1001	0.1001	0.1058	0.1058
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	38000 Commission-Based Wholesaling	a. 10,000 to less than 50,000	Commenced	0.1876	0	0.3428	0.4403	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.6884	0.6673	0.2466	0.3813	n.a	n.a
			Total	0.6222	0.6473	0.2607	0.3898	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0.5272	0.6069	0	0
			Established	0.5932	0.7483	0.4274	0.5343	0	0
			Total	0.5707	0.7483	0.4416	0.5449	0	0
		c. 100,000 to less than 300,000	Commenced	0.6028	0	0.393	0.4482	0	0
			Established	0.5826	0.6283	0.2801	0.4035	0.189	0.1936
			Total	0.5844	0.6297	0.2927	0.4092	0.2073	0.2079
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4989	0.569	0.2462	0.2924	0.2016	0.2016
			Total	0.5241	0.5937	0.2377	0.2807	0.2016	0.2016
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.3746	0.3746	0	0
			Established	0.4021	0.4128	0.1891	0.2039	0.1715	0.1715
			Total	0.4226	0.4324	0.213	0.2269	0.1608	0.1608
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3732	0.3271	0.09	0.114	0.1309	0.0955
			Total	0.3919	0.3554	0.0942	0.1149	0.1322	0.1048
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0.1706	0.1706	0.0595	0.0595	0.0479	0.0479
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
g.Retail Trade	39110 Car Retailing	a. 10,000 to less than 50,000	Commenced	0.4467	0	-0.0394	0.1544	n.a	n.a
			Established	0.3164	0.7561	-0.046	0.458	n.a	n.a
			Total	0.3565	0.6145	-0.0444	0.3552	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2529	0.4982	0.1326	0.3484	n.a	n.a
			Total	0.261	0.4852	0.1138	0.3315	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.1493	0.1911	-0.0055	0.0596	n.a	n.a
			Established	0.3065	0.3891	0.0726	0.1851	0	n.a
			Total	0.2927	0.3689	0.0661	0.1731	0	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.246	0.2914	0.0542	0.0995	0.1588	0.1588
			Total	0.2454	0.2864	0.0577	0.1	0.1588	0.1588
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2367	0.2389	0.0654	0.0772	0.1524	0.1612
			Total	0.2342	0.2361	0.0661	0.0773	0.1524	0.1612
		f. 1,000,000 to less than 5,000,000	Commenced	0.1822	0.1905	0.0427	0.0495	0	0
			Established	0.1918	0.1954	0.0463	0.0562	0.0574	0.0532
			Total	0.1909	0.195	0.046	0.0556	0.0567	0.0528
		g. 5,000,000 to less than 10,000,000	Established	0.1662	0.1671	0.0213	0.0243	0.063	0.0591
			Total	0.1662	0.1671	0.0213	0.0243	0.063	0.0591
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0.1295	0.1299	0.0289	0.0299	0.0465	0.046
			Total	0.1295	0.1299	0.0289	0.0299	0.0465	0.046
	39120 Motor Cycle Retailing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4866	0	0.1134	0.3726	n.a	n.a
			Total	0.4729	0.6371	0.1032	0.3582	n.a	n.a
			Commenced	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.353	0.3084	0.0211	0.0891	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	0.3276	0.3084	0.0088	0.0891	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
			Established	0.4281	0.434	0.074	0.1653	0	n.a
		d. 300,000 to less than 500,000	Total	0.4329	0.4488	0.0971	0.1888	0	n.a
			Commenced	0	0	0	0	0	0
			Established	0.3539	0.3864	0.1052	0.1766	0.103	0
		e. 500,000 to less than 1,000,000	Total	0.3659	0.396	0.0938	0.1516	0.1203	0.1265
			Commenced	0	0	0	0	0	0
			Established	0.3206	0.3329	0.0037	0.0662	0.1381	0.0909
		f. 1,000,000 to less than 5,000,000	Total	0.3137	0.3186	0.0111	0.0631	0.1274	0.0915
			Commenced	0	0	0	0	0	0
			Established	0.2617	0.2291	0.0145	0.0366	0.086	0.081
		g. 5,000,000 to less than 10,000,000	Total	0.2561	0.2243	0.0156	0.0362	0.0843	0.0793
			Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	39130 Trailer and Other Motor Vehicle Retailing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.1649	0	-0.0802	0.2321	n.a	n.a
			Total	0.2154	0	-0.1397	0.2321	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.0239	0	n.a	n.a
			Total	0.2242	0	0.0013	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.3869	0.4737	0.1914	0.2358	n.a	n.a
			Total	0.3503	0.4737	0.1196	0.2358	n.a	n.a
		d. 300,000 to less than 500,000	Established	0.1797	0	0.0087	0.0909	0	0
			Total	0.1797	0	0.0087	0.0909	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2795	0.2884	0.0533	0.08	0.0884	0
			Total	0.2791	0.2868	0.0527	0.0759	0.0884	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.1921	0.2028	0.0308	0.0466	0.0601	0.06
			Total	0.1918	0.2028	0.0288	0.0466	0.0601	0.06
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Commenced	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	39211 Motor Vehicle Battery Retailing	a. 10,000 to less than 50,000	Established	0	0	0.3901	0.3901	n.a	n.a
			Total	0	0	0.3901	0.3901	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0.5847	0.5847	0.1713	0.1713	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
			Established	0	0	0	0	0	0
			Total	0.4233	0	0.0578	0.1124	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.3502	0.3572	0.1131	0.153	0.0948	0.0862
			Total	0.3555	0.3632	0.1127	0.1493	0.0933	0.0854

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Established	0.48	0.48	0.1295	0.1295	0.1444	0.1444
		Total		0.48	0.48	0.1295	0.1295	0.1444	0.1444
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	39219 Motor Vehicle Parts Retailing n.e.c.	a. 10,000 to less than 50,000	Commenced	0.4378	0	-0.1345	0	n.a	n.a
			Established	0.5037	0.7103	-0.0025	0.31	n.a	n.a
			Total	0.4881	0.6702	-0.0283	0.2774	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.5613	0.6653	0.1537	0.3357	n.a	n.a
			Total	0.4994	0.6653	0.0963	0.3197	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	n.a
			Established	0.4351	0.4414	0.1537	0.1852	0.1953	0
			Total	0.4318	0.4389	0.1419	0.1835	0.2082	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.3997	0.4056	0.1262	0.1524	0.1137	0.1193
			Total	0.3948	0.4011	0.1164	0.1486	0.1172	0.1154
		e. 500,000 to less than 1,000,000	Commenced	0.3793	0.3793	0.1286	0.1286	0	0
			Established	0.349	0.3269	0.0588	0.0893	0.124	0.0948
			Total	0.3536	0.3369	0.0694	0.0968	0.1235	0.0988
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3748	0.3762	0.0552	0.0946	0.145	0.1462
			Total	0.381	0.3845	0.0574	0.094	0.148	0.15
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	39220 Tyre Retailing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5463	0.6572	0.1201	0.2627	n.a	n.a
			Total	0.5032	0.6295	0.0861	0.2508	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.2943	0	-0.3428	0	n.a	n.a
			Established	0.43	0.5426	0.0459	0.206	n.a	n.a
			Total	0.3888	0.5302	-0.0499	0.1935	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.4804	0.4781	0.1741	0.2394	0	n.a
			Established	0.4418	0.3941	0.0897	0.1744	0.2687	0
			Total	0.4515	0.4175	0.108	0.1905	0.2646	0
		d. 300,000 to less than 500,000	Commenced	0.3665	0.3731	0.1666	0.2042	0	0
			Established	0.3897	0.3685	0.0718	0.1041	0.1015	0.0987
			Total	0.3859	0.3692	0.0865	0.1197	0.1033	0.0965
		e. 500,000 to less than 1,000,000	Commenced	0.3921	0.3843	0.1159	0.1407	0.1252	0.1018
			Established	0.3487	0.3502	0.0788	0.0998	0.1052	0.0954
			Total	0.354	0.354	0.0838	0.105	0.1072	0.0961
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	n.a
			Established	0.298	0.2975	0.0759	0.0791	0.0995	0.0983
			Total	0.2981	0.2971	0.0743	0.0789	0.1006	0.0983
		g. 5,000,000 to less than 10,000,000	Established	0.3067	0.3067	0.035	0.035	0.1334	0.1334
			Total	0.3067	0.3067	0.035	0.035	0.1334	0.1334
	40000 Fuel Retailing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5989	0	0.247	0.5148	n.a	n.a
			Total	0.6101	0	0.2899	0.5307	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.625	0.7062	0.3507	0.4539	0	0
			Total	0.6182	0.6891	0.3432	0.4368	0	0
		c. 100,000 to less than 300,000	Commenced	0.3498	0.4139	0.0873	0.1389	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.4647	0.4862	0.1949	0.2464	0.2565	0.2278
			Total	0.45	0.4772	0.1808	0.2337	0.2424	0.222
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.3129	0.3389	0.0997	0.1307	0.1267	0.1084
			Total	0.3112	0.3439	0.0917	0.1269	0.1316	0.1158
		e. 500,000 to less than 1,000,000	Commenced	0.1796	0	0.0079	0	0	0
			Established	0.244	0.2621	0.0634	0.0764	0.0981	0.0963
			Total	0.2401	0.2628	0.0601	0.0755	0.0978	0.0961
		f. 1,000,000 to less than 5,000,000	Commenced	0.1141	0.1275	0.0206	0.0347	0.0401	0.0417
			Established	0.1491	0.1494	0.0352	0.0393	0.0529	0.0526
			Total	0.145	0.1471	0.0335	0.0388	0.0519	0.0517
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.1201	0.1211	0.0277	0.029	0.041	0.0408
			Total	0.1153	0.1161	0.0263	0.0274	0.0387	0.0385
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Established	0.075	0.075	0.0149	0.0149	0.0179	0.0179
			Total	0.0795	0.0795	0.0153	0.0153	0.0212	0.0212
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	41100 Supermarket and Grocery Stores	a. 10,000 to less than 50,000	Commenced	0.3107	0.3373	0.0306	0.3061	n.a	n.a
			Established	0.5139	0.7114	0.1273	0.4457	n.a	n.a
			Total	0.4414	0.5718	0.1043	0.4151	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.2846	0.3389	-0.1042	0.0705	n.a	n.a
			Established	0.3772	0.5123	0.1059	0.3352	0	n.a
			Total	0.3444	0.4701	0.0498	0.2969	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.2724	0.2963	0.0512	0.1248	0.1703	0
			Established	0.3171	0.3366	0.0988	0.1463	0.1649	0.1486
			Total	0.3078	0.3292	0.0891	0.1425	0.1666	0.1428
		d. 300,000 to less than 500,000	Commenced	0.2572	0.278	0.0659	0.0892	0.1043	0.1043
			Established	0.2751	0.2783	0.0835	0.1006	0.1126	0.1019
			Total	0.2724	0.2783	0.081	0.099	0.1114	0.1022
		e. 500,000 to less than 1,000,000	Commenced	0.2352	0.2388	0.0561	0.0715	0.0791	0.0602
			Established	0.2442	0.2463	0.0693	0.0792	0.0791	0.0683
			Total	0.2435	0.2457	0.0682	0.0785	0.0791	0.0678
		f. 1,000,000 to less than 5,000,000	Commenced	0.2185	0.22	0.0509	0.0625	0.0684	0.0662
			Established	0.2092	0.2101	0.0464	0.0525	0.0738	0.0705
			Total	0.21	0.2109	0.0468	0.0533	0.0732	0.0701
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.218	0.2188	0.0328	0.034	0.0933	0.0933
			Total	0.2202	0.2209	0.0317	0.0329	0.0944	0.0944
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Established	0.2296	0.2377	0.0342	0.0478	0.0975	0.0935
			Total	0.2303	0.2381	0.0352	0.0484	0.098	0.0944
		i. 20,000,000 or more	Established	0.2347	0.2434	0.0061	0.0262	0.0981	0.0938
			Total	0.2347	0.2434	0.0061	0.0262	0.0981	0.0938
	41211 Meat Retailing (Except Poultry or Canned Meat)	a. 10,000 to less than 50,000	Commenced	0.1686	0	-0.2989	0	n.a	n.a
			Established	0.7506	0.8082	-0.0403	0.3206	n.a	n.a
			Total	0.6454	0.7372	-0.0733	0.3061	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.2246	0	0.0011	0.18	n.a	n.a
			Established	0.5032	0.576	0.1146	0.2508	n.a	n.a
			Total	0.4527	0.5468	0.0906	0.2392	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Commenced	0.2903	0.3144	0.015	0.103	0	0
			Established	0.369	0.3819	0.1076	0.1553	0.1506	0.1434
			Total	0.3568	0.3742	0.0943	0.1498	0.1504	0.143
		d. 300,000 to less than 500,000	Commenced	0.2836	0.3174	0.0436	0.0947	0.1187	0.1108
			Established	0.3271	0.3332	0.0929	0.1097	0.1149	0.1081
			Total	0.3216	0.3314	0.0866	0.108	0.1153	0.1083
		e. 500,000 to less than 1,000,000	Commenced	0.3145	0.324	0.0785	0.1069	0.1078	0.0904
			Established	0.3199	0.3239	0.0804	0.0936	0.1055	0.1016
			Total	0.3194	0.3239	0.0802	0.0947	0.1057	0.1007
		f. 1,000,000 to less than 5,000,000	Commenced	0.2723	0.2636	0.0588	0.0728	0.1054	0.0927
			Established	0.3056	0.3099	0.067	0.0765	0.111	0.1055
			Total	0.3032	0.3066	0.0664	0.0762	0.1106	0.1046
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	41212 Fresh Fish Retailing	a. 10,000 to less than 50,000	Commenced	0.1805	0	0.067	0	n.a	n.a
			Established	0.5544	0	0.1947	0.4362	n.a	n.a
			Total	0.4002	0	0.1554	0.4562	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6057	0.6249	0.0693	0.1918	n.a	n.a
			Total	0.5851	0.6242	0.054	0.1863	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.4336	0.4831	0.0873	0.1526	0	0
			Established	0.386	0.4093	0.0903	0.161	0.191	0.1404
			Total	0.3943	0.4228	0.0898	0.1597	0.1848	0.1401
		d. 300,000 to less than 500,000	Commenced	0.3373	0	0.0396	0	0	0
			Established	0.3945	0.4117	0.1177	0.1388	0.1129	0.1232
			Total	0.3844	0.3979	0.105	0.1357	0.1146	0.1158
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.1016	0.1016	0	0
			Established	0.3405	0.3486	0.093	0.0977	0.1007	0.1027
			Total	0.3483	0.356	0.094	0.0982	0.1029	0.1048
		f. 1,000,000 to less than 5,000,000	Commenced	0.3144	0.3144	0.0723	0.0723	0	0
			Established	0.2902	0.295	0.0624	0.0649	0.0763	0.0763
			Total	0.2932	0.2974	0.0636	0.0658	0.0769	0.0769
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	41213 Fresh Poultry Retailing	b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3738	0.3516	0.1131	0.14	0	n.a
			Total	0.3449	0.3266	0.1103	0.1273	0	n.a
		d. 300,000 to less than 500,000	Established	0.3708	0.3708	0.0874	0.0874	0	0
			Total	0.3708	0.3708	0.0874	0.0874	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4089	0.4055	0.0692	0.0799	0.1298	0.128
			Total	0.4143	0.4117	0.0775	0.0881	0.1281	0.1263
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3433	0.3433	0.0566	0.0566	0.1329	0.1329
			Total	0.3487	0.3487	0.0562	0.0562	0.1336	0.1336

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	41220 Fruit and Vegetable Retailing	i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Commenced	0.3454	0.5412	-0.0054	0.2229	n.a	n.a
			Established	0.5118	0.5872	0.0683	0.2572	0	0
			Total	0.4696	0.5768	0.0572	0.2535	0	0
		b. 50,000 to less than 100,000	Commenced	0.3275	0	-0.0921	0.0928	n.a	n.a
			Established	0.4752	0.536	0.1062	0.296	n.a	n.a
			Total	0.4428	0.5146	0.0715	0.2701	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.386	0.416	0.113	0.1678	0	0
			Established	0.3576	0.3726	0.1241	0.1706	0.2049	0.1941
			Total	0.3622	0.3793	0.1224	0.1702	0.1875	0.1797
		d. 300,000 to less than 500,000	Commenced	0.3324	0.3434	0.0847	0.1182	0.1288	0
			Established	0.3263	0.3431	0.0962	0.1174	0.1235	0.1269
			Total	0.327	0.3431	0.0947	0.1175	0.1241	0.1278
		e. 500,000 to less than 1,000,000	Commenced	0.3105	0.3186	0.0682	0.0846	0.0657	0.0504
			Established	0.296	0.2937	0.0801	0.0969	0.0835	0.0772
			Total	0.2974	0.2962	0.079	0.0957	0.0817	0.0744
		f. 1,000,000 to less than 5,000,000	Commenced	0.2434	0.2266	0.0123	0.0474	0.1152	0.0717
			Established	0.2699	0.2734	0.0607	0.07	0.0905	0.0876
			Total	0.2677	0.2706	0.0567	0.0686	0.0923	0.0868
		g. 5,000,000 to less than 10,000,000	Established	0.2783	0.2783	0.0682	0.0682	0.0937	0.0937
			Total	0.2783	0.2783	0.0682	0.0682	0.0937	0.0937
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	41230 Liquor Retailing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.3532	0	0.2712	0.4296	n.a	n.a
			Total	0.3325	0	0.2138	0.4296	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.5311	0	0.0921	0.4435	0	0
			Total	0.4985	0	0.0854	0.4435	0	0
		c. 100,000 to less than 300,000	Commenced	0.387	0.4006	0.1235	0.143	n.a	n.a
			Established	0.3301	0.3568	0.0856	0.1524	0.1586	0
			Total	0.3408	0.3661	0.0917	0.1508	0.1586	0
		d. 300,000 to less than 500,000	Commenced	0.1929	0	-0.0315	0	0	n.a
			Established	0.3022	0.3793	0.0224	0.1378	0.1165	0.0978
			Total	0.2753	0.3499	0.0097	0.1226	0.127	0.0978
		e. 500,000 to less than 1,000,000	Commenced	0.3072	0	0.0447	0	0.0966	0
			Established	0.2334	0.2185	0.0342	0.0754	0.1003	0.0663
			Total	0.2421	0.2233	0.0354	0.0796	0.0997	0.0625
		f. 1,000,000 to less than 5,000,000	Commenced	0.1891	0.1781	0.0301	0.0419	0.0479	0.0442
			Established	0.215	0.2173	0.0548	0.067	0.0584	0.0533
			Total	0.2124	0.2136	0.0523	0.0647	0.0576	0.0526
		g. 5,000,000 to less than 10,000,000	Established	0.3512	0.3512	0.049	0.049	0.1074	0.1074
			Total	0.3512	0.3512	0.049	0.049	0.1074	0.1074
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	41290 Other Specialised Food Retailing	a. 10,000 to less than 50,000	Commenced	0.5303	0.6236	-0.1299	0.2739	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.5552	0.6424	0.1148	0.3167	n.a	n.a
			Total	0.5484	0.6386	0.0635	0.3109	n.a	n.a
			Commenced	0.4456	0.4961	-0.051	0.1695	0	0
		b. 50,000 to less than 100,000	Established	0.4927	0.5515	0.1677	0.3058	0	0
			Total	0.4806	0.5394	0.1209	0.2822	0.4145	0
		c. 100,000 to less than 300,000	Commenced	0.4528	0.5058	0.0879	0.1869	0.1882	0.1434
			Established	0.4959	0.514	0.1583	0.2023	0.1787	0.1757
			Total	0.4905	0.5132	0.1496	0.2008	0.1798	0.1728
		d. 300,000 to less than 500,000	Commenced	0.3936	0.415	0.0648	0.1057	0.1563	0.1457
			Established	0.4124	0.4172	0.1183	0.1304	0.1542	0.1527
			Total	0.4098	0.4169	0.1107	0.1271	0.1545	0.1518
		e. 500,000 to less than 1,000,000	Commenced	0.3692	0.3942	0.0731	0.1095	0.1276	0.1257
			Established	0.366	0.3661	0.0992	0.111	0.1356	0.1331
			Total	0.3663	0.3685	0.0967	0.1108	0.1348	0.1324
		f. 1,000,000 to less than 5,000,000	Commenced	0.3556	0.3556	0.1065	0.1065	0.1006	0.1006
			Established	0.3267	0.3147	0.0706	0.0828	0.1179	0.1058
			Total	0.3307	0.3209	0.0755	0.0864	0.1155	0.105
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42110 Furniture Retailing	a. 10,000 to less than 50,000	Commenced	0.5063	0	0.0583	0.2307	n.a	n.a
			Established	0.5798	0.6883	0.1066	0.3313	n.a	n.a
			Total	0.5683	0.6842	0.0989	0.3158	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4512	0.488	-0.0051	0.1641	n.a	n.a
			Established	0.5549	0.6251	0.2199	0.2875	0	0
			Total	0.5316	0.5998	0.1789	0.271	0	0
		c. 100,000 to less than 300,000	Commenced	0.4471	0.4937	0.1555	0.2096	n.a	n.a
			Established	0.4709	0.4992	0.1364	0.1949	0.1615	0.1414
			Total	0.469	0.4988	0.1382	0.1963	0.1615	0.1414
		d. 300,000 to less than 500,000	Commenced	0.3803	0.3803	0.2297	0.2297	0	0
			Established	0.4331	0.4356	0.1544	0.157	0.0979	0.0971
			Total	0.4292	0.4314	0.1607	0.1631	0.105	0.1045
		e. 500,000 to less than 1,000,000	Commenced	0.3375	0.3407	0.0765	0.0955	0	0
			Established	0.4514	0.4556	0.1105	0.1454	0.1028	0.0948
			Total	0.4381	0.442	0.1066	0.1395	0.1036	0.0963
		f. 1,000,000 to less than 5,000,000	Commenced	0.4858	0	0.0229	0	0.1529	0
			Established	0.4179	0.4268	0.0715	0.0838	0.1182	0.1177
			Total	0.4221	0.4298	0.067	0.0843	0.1218	0.1185
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Established	0.4628	0.4628	0.1102	0.1102	0.1295	0.1295
			Total	0.4619	0.4619	0.0987	0.0987	0.1669	0.1669
	42120 Floor Coverings Retailing	a. 10,000 to less than 50,000	Commenced	0	0	0.0157	0	n.a	n.a
			Established	0.7938	0.7567	0.2438	0.3869	n.a	n.a
			Total	0.6975	0.7019	0.1892	0.3476	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6213	0.7214	0.3202	0.496	n.a	n.a
			Total	0.6213	0.7214	0.3202	0.496	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.4963	0.4963	0.1612	0.1612	n.a	n.a
			Established	0.5107	0.5326	0.235	0.2759	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Total	0.5081	0.5253	0.2231	0.2556	0	0
			Commenced	0	0	0	0	0	0
			Established	0.4124	0.4308	0.151	0.1643	0.1036	0.1036
		e. 500,000 to less than 1,000,000	Total	0.4111	0.4283	0.1453	0.157	0.0984	0.0984
			Commenced	0.4512	0	0.036	0.0629	0	0
			Established	0.437	0.4415	0.1122	0.1256	0.0878	0.0858
		f. 1,000,000 to less than 5,000,000	Total	0.4389	0.4402	0.1005	0.1169	0.0858	0.0807
			Commenced	0	0	0.0523	0.0523	0.0766	0.0766
			Established	0.4319	0.4363	0.1048	0.11	0.097	0.0961
			Total	0.4278	0.4318	0.1002	0.1048	0.0951	0.0942
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42130 Houseware Retailing	a. 10,000 to less than 50,000	Commenced	0.4026	0	0.0271	0	n.a	n.a
			Established	0.4466	0.699	-0.0046	0.263	n.a	n.a
			Total	0.4355	0.6583	0.0025	0.2875	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4498	0	-0.1607	0	0	n.a
			Established	0.4837	0.6212	0.1293	0.3263	n.a	n.a
			Total	0.4748	0.6145	0.0657	0.3133	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.4162	0.4413	0.0379	0.1522	0.2107	n.a
			Established	0.4595	0.4808	0.1054	0.1717	0.1725	0.1729
			Total	0.4528	0.4754	0.0955	0.1692	0.1804	0.1729
		d. 300,000 to less than 500,000	Commenced	0.4411	0.4411	0.1122	0.1122	0	0
			Established	0.4001	0.3911	0.0889	0.133	0.1371	0.1264
			Total	0.4076	0.4021	0.0928	0.1287	0.1315	0.1223
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.426	0.42	0.0919	0.1029	0.1067	0.1009
			Total	0.4402	0.4356	0.0945	0.1048	0.1131	0.1081
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4114	0.4264	0.0551	0.0762	0.1245	0.12
			Total	0.4151	0.4297	0.0545	0.0737	0.1184	0.1136
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42140 Manchester and Other Textile Goods Retailing	a. 10,000 to less than 50,000	Commenced	0.4275	0.6785	-0.1372	0.3109	n.a	n.a
			Established	0.4778	0.5688	0.0191	0.2381	n.a	n.a
			Total	0.4655	0.5878	-0.0153	0.2497	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4488	0	-0.079	0	n.a	n.a
			Established	0.5429	0.5703	0.1651	0.2694	0	0
			Total	0.5365	0.5642	0.1459	0.2606	0	0
		c. 100,000 to less than 300,000	Commenced	0.54	0.5529	0.0905	0.2215	0	n.a
			Established	0.4631	0.5028	0.0998	0.1721	0.1527	0.1621
			Total	0.4675	0.5052	0.0993	0.1743	0.1581	0.1621
		d. 300,000 to less than 500,000	Commenced	0.5292	0.5292	0.1259	0.1259	0	0
			Established	0.4954	0.4963	0.1592	0.1717	0.1539	0.1419
			Total	0.499	0.4999	0.1558	0.1668	0.1559	0.145
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4322	0.4344	0.1282	0.1365	0.1132	0.1115
			Total	0.4305	0.4324	0.1255	0.1333	0.1132	0.1115
		f. 1,000,000 to less than 5,000,000	Established	0.4853	0.5053	0.1092	0.1365	0.1334	0.1372
			Total	0.4853	0.5053	0.1092	0.1365	0.1334	0.1372
		i. 20,000,000 or more	Established	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
42210 Electrical, Electronic and Gas Appliance Retailing	a. 10,000 to less than 50,000	Total		0	0	0	0	0	0
		Commenced		0.4479	0	0.0226	0.3381	n.a	n.a
		Established		0.5291	0.6298	0.0881	0.3417	n.a	n.a
		Total		0.5163	0.6148	0.0763	0.3412	n.a	n.a
	b. 50,000 to less than 100,000	Commenced		0.2729	0	0.1914	0.2812	n.a	n.a
		Established		0.5599	0.6195	0.2143	0.2901	n.a	n.a
		Total		0.5192	0.5846	0.2103	0.2887	n.a	n.a
	c. 100,000 to less than 300,000	Commenced		0.3731	0.5355	0.0541	0.2555	0	0
		Established		0.5087	0.5378	0.158	0.2239	0.2557	0.2437
		Total		0.4912	0.5377	0.1433	0.2266	0.2577	0.2559
	d. 300,000 to less than 500,000	Commenced		0.4019	0.4529	0.14	0.1726	0	0
		Established		0.469	0.4672	0.1348	0.1688	0.1671	0.1385
		Total		0.4611	0.4656	0.1354	0.1692	0.1655	0.1404
	e. 500,000 to less than 1,000,000	Commenced		0.4247	0	-0.0038	0	0	0
		Established		0.3889	0.4049	0.0874	0.1029	0.1441	0.1477
		Total		0.3927	0.4018	0.0781	0.1038	0.1443	0.1455
	f. 1,000,000 to less than 5,000,000	Commenced		0.4238	0.4144	0.038	0.0447	0.1829	0.1829
		Established		0.3285	0.3179	0.0563	0.0753	0.1281	0.1246
		Total		0.3361	0.3261	0.0549	0.0727	0.1328	0.1305
	g. 5,000,000 to less than 10,000,000	Established		0.3972	0.4098	0.0622	0.0758	0.1764	0.1782
		Total		0.3972	0.4098	0.0622	0.0758	0.1764	0.1782
	i. 20,000,000 or more	Established		n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
42220 Computer and Computer Peripheral Retailing	a. 10,000 to less than 50,000	Commenced		0	0	0	0	n.a	n.a
		Established		0.4716	0.5839	0.1292	0.2959	n.a	n.a
		Total		0.4769	0.5883	0.1178	0.2924	n.a	n.a
	b. 50,000 to less than 100,000	Commenced		0	0	0	0	n.a	n.a
		Established		0.4919	0.5832	0.2081	0.3587	n.a	n.a
		Total		0.4903	0.5717	0.1986	0.3495	n.a	n.a
	c. 100,000 to less than 300,000	Commenced		0.4512	0.4836	0.1763	0.2074	0	0
		Established		0.4802	0.5049	0.2005	0.2449	0.1862	0.1756
		Total		0.4764	0.502	0.1972	0.2397	0.1948	0.1905
	d. 300,000 to less than 500,000	Commenced		0	0	0	0	n.a	n.a
		Established		0.4233	0.4156	0.1049	0.1566	0.2011	0.1352
		Total		0.4198	0.4115	0.1027	0.1525	0.2011	0.1352
	e. 500,000 to less than 1,000,000	Commenced		0	0	0	0	0	n.a
		Established		0.3877	0.3819	0.1246	0.1293	0.1092	0.1029
		Total		0.3782	0.3725	0.1156	0.1312	0.1141	0.1029
	f. 1,000,000 to less than 5,000,000	Established		0.3905	0.4134	0.1128	0.1349	0.1548	0.1497
		Total		0.3905	0.4134	0.1128	0.1349	0.1548	0.1497
	g. 5,000,000 to less than 10,000,000	Established		0	0	0	0	0	0
		Total		0	0	0	0	0	0
42290 Other Electrical and Electronic Goods Retailing	a. 10,000 to less than 50,000	Commenced		0	n.a	0	n.a	n.a	n.a
		Established		0.2544	0	-0.3451	0	n.a	n.a
		Total		0.1623	0	-0.3274	0	n.a	n.a
	b. 50,000 to less than 100,000	Commenced		0	0	0	0	n.a	n.a
		Established		0.5859	0.6443	0.2245	0.3485	n.a	n.a
		Total		0.5018	0.5844	0.1637	0.3108	n.a	n.a
	c. 100,000 to less than 300,000	Commenced		0	0	0	0	n.a	n.a
		Established		0.4607	0.4732	0.1665	0.1999	0	0
		Total		0.4569	0.4673	0.1635	0.193	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0.4208	0.4095	0.1429	0.1606	0	0
		e. 500,000 to less than 1,000,000	Established	0.3528	0.3528	0.147	0.147	0	0
			Total	0.3528	0.3528	0.147	0.147	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.2536	0.2727	0.0309	0.0652	0.0793	0.0781
			Total	0.263	0.2821	0.0359	0.0675	0.082	0.0814
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42310 Hardware and Building Supplies Retailing	a. 10,000 to less than 50,000	Commenced	0	0	0.0897	0.2461	n.a	n.a
			Established	0.5177	0.5861	0.1385	0.3445	n.a	n.a
			Total	0.5086	0.5703	0.1349	0.3356	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.2385	0	-0.0357	0.142	n.a	n.a
			Established	0.5528	0.6025	0.2339	0.3091	0	0
			Total	0.5044	0.5809	0.1928	0.2962	0	0
		c. 100,000 to less than 300,000	Commenced	0.3979	0.42	0.1083	0.1462	0	0
			Established	0.4464	0.4699	0.135	0.198	0.2005	0.2047
			Total	0.4411	0.4641	0.1321	0.192	0.1982	0.2015
		d. 300,000 to less than 500,000	Commenced	0.3463	0.3885	0.0501	0.1098	0.1385	0.1197
			Established	0.3869	0.4038	0.0937	0.125	0.1275	0.119
			Total	0.3828	0.4023	0.0895	0.1237	0.1288	0.1191
		e. 500,000 to less than 1,000,000	Commenced	0.3525	0.3537	0.0831	0.1172	0.0945	0.077
			Established	0.3493	0.3561	0.1028	0.1216	0.092	0.0861
			Total	0.3496	0.3559	0.1006	0.1212	0.0923	0.085
		f. 1,000,000 to less than 5,000,000	Commenced	0.3055	0.3055	0.072	0.072	0.1151	0.1151
			Established	0.3199	0.322	0.0609	0.0828	0.11	0.1043
			Total	0.3194	0.3215	0.0612	0.0825	0.1102	0.1047
		g. 5,000,000 to less than 10,000,000	Established	0.3239	0.3208	0.0682	0.0766	0.1279	0.1223
			Total	0.3239	0.3208	0.0682	0.0766	0.1279	0.1223
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42320 Garden Supplies Retailing	a. 10,000 to less than 50,000	Commenced	0	0	0.1026	0	n.a	n.a
			Established	0.6575	0.7163	0.1171	0.3284	n.a	n.a
			Total	0.6559	0.7095	0.1164	0.3295	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.5085	0	0.0466	0	n.a	n.a
			Established	0.6237	0.6928	0.1352	0.323	0.4337	0
			Total	0.6163	0.6863	0.1306	0.3208	0.4337	0
		c. 100,000 to less than 300,000	Commenced	0.4479	0.5268	0.0178	0.1294	0	0
			Established	0.537	0.5578	0.1318	0.2139	0.1996	0.1875
			Total	0.5264	0.5546	0.1192	0.2063	0.2037	0.1913
		d. 300,000 to less than 500,000	Commenced	0.4315	0	0.1304	0.1612	0	0
			Established	0.4654	0.4618	0.1128	0.1422	0.1472	0.1397
			Total	0.4636	0.4607	0.1139	0.1433	0.1505	0.1449
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4672	0.4681	0.1108	0.1281	0.1355	0.1287
			Total	0.4627	0.466	0.1094	0.128	0.1334	0.1278
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3669	0.3815	0.0756	0.0823	0.1491	0.1521

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Total	0.3708	0.3876	0.0735	0.0828	0.1503	0.1535
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
42410 Sport and Camping Equipment Retailing	a. 10,000 to less than 50,000		Commenced	0.333	0	-0.1701	0.1466	n.a	n.a
			Established	0.3595	0.5075	-0.0296	0.2642	0	0
			Total	0.3532	0.4832	-0.0592	0.2506	0	0
	b. 50,000 to less than 100,000		Commenced	0.3655	0	0.0363	0	n.a	n.a
			Established	0.4849	0.5	0.0419	0.233	n.a	n.a
			Total	0.4646	0.4829	0.041	0.224	n.a	n.a
	c. 100,000 to less than 300,000		Commenced	0.3534	0.3877	0.0175	0.1197	0	0
			Established	0.401	0.4351	0.1034	0.1805	0.1462	0.1387
			Total	0.3949	0.43	0.0927	0.1741	0.1458	0.1376
	d. 300,000 to less than 500,000		Commenced	0.3856	0.4541	0.0785	0.1527	0.097	0.1011
			Established	0.3924	0.3961	0.0944	0.1319	0.1348	0.1237
			Total	0.3917	0.4012	0.0928	0.1338	0.1287	0.1198
	e. 500,000 to less than 1,000,000		Commenced	0.3541	0.367	0.0821	0.1037	0.0912	0.0877
			Established	0.3836	0.3865	0.0963	0.1123	0.1081	0.1037
			Total	0.3809	0.3848	0.095	0.1115	0.1067	0.1023
	f. 1,000,000 to less than 5,000,000		Commenced	0	0	0	0	0	0
			Established	0.3507	0.3514	0.0604	0.0738	0.1147	0.1122
			Total	0.3523	0.3532	0.0601	0.073	0.1155	0.1131
	g. 5,000,000 to less than 10,000,000		Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	h. 10,000,000 to less than 20,000,000		Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
42420 Entertainment Media Retailing	a. 10,000 to less than 50,000		Commenced	0.3742	0	0.1188	0.3467	n.a	n.a
			Established	0.6122	0.7457	0.2967	0.5249	n.a	n.a
			Total	0.5371	0.7247	0.2425	0.4746	n.a	n.a
	b. 50,000 to less than 100,000		Commenced	0	0	0	0	n.a	n.a
			Established	0.46	0.6813	-0.0619	0.212	0	0
			Total	0.477	0.6431	-0.0021	0.225	0	0
	c. 100,000 to less than 300,000		Commenced	0	0	0	0	n.a	n.a
			Established	0.3918	0.443	0.0609	0.1384	0.1816	0
			Total	0.3781	0.4312	0.0623	0.138	0.1816	0
	d. 300,000 to less than 500,000		Commenced	0	n.a	0	n.a	0	n.a
			Established	0.3581	0.3983	0.0378	0.102	0.1143	0
			Total	0.3513	0.3983	0.0317	0.102	0.1101	0
	e. 500,000 to less than 1,000,000		Commenced	0	n.a	0	n.a	0	n.a
			Established	0.3655	0.3746	0.0949	0.1195	0.1248	0.1232
			Total	0.3622	0.3746	0.0895	0.1195	0.1261	0.1232
	f. 1,000,000 to less than 5,000,000		Established	0.3078	0.2996	0.0443	0.0744	0.103	0.0908
			Total	0.3078	0.2996	0.0443	0.0744	0.103	0.0908
42430 Toy and Game Retailing	a. 10,000 to less than 50,000		Commenced	0.4521	0	0.0142	0	n.a	n.a
			Established	0.3713	0.4808	-0.0953	0.2404	n.a	n.a
			Total	0.3804	0.5096	-0.0857	0.256	n.a	n.a
	b. 50,000 to less than 100,000		Commenced	0.437	0	-0.0162	0	n.a	n.a
			Established	0.5931	0.6343	0.2164	0.3419	n.a	n.a
			Total	0.5301	0.6502	0.1193	0.3498	n.a	n.a
	c. 100,000 to less than 300,000		Commenced	0.287	0	-0.0322	0	0	n.a
			Established	0.4278	0.4626	0.0636	0.1264	0.1416	0.1403
			Total	0.4165	0.4639	0.0559	0.1273	0.14	0.1403

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
			Established	0.4259	0.4471	0.1096	0.1406	0.1159	0.1182
			Total	0.4113	0.4317	0.1073	0.1416	0.1151	0.1182
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.3862	0.4132	0.0401	0.102	0.0944	0.0836
			Total	0.3876	0.4152	0.0409	0.1022	0.1032	0.089
		f. 1,000,000 to less than 5,000,000	Established	0.3593	0.3593	0.0587	0.0587	0.1038	0.1038
			Total	0.3593	0.3593	0.0587	0.0587	0.1038	0.1038
	42441 Newsagents	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3598	0	0.0582	0.503	n.a	n.a
			Total	0.3635	0	0.0386	0.4507	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.0371	0	n.a	n.a
			Established	0.4929	0.547	0.249	0.3788	0	n.a
			Total	0.4041	0.5173	0.2054	0.3668	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.3275	0.3489	0.0566	0.1135	0	0
			Established	0.3667	0.3841	0.1186	0.175	0.177	0
			Total	0.36	0.3782	0.1084	0.165	0.1702	0.1899
		d. 300,000 to less than 500,000	Commenced	0.3009	0.2923	0.0578	0.0922	0.1256	0
			Established	0.3037	0.3159	0.0862	0.1055	0.1022	0.0886
			Total	0.3034	0.3136	0.083	0.1042	0.1045	0.0912
		e. 500,000 to less than 1,000,000	Commenced	0.2872	0.2872	0.0727	0.0727	0.0928	0.0928
			Established	0.2936	0.2927	0.0689	0.0835	0.0905	0.081
			Total	0.2928	0.292	0.0693	0.0821	0.0907	0.082
		f. 1,000,000 to less than 5,000,000	Commenced	0.2315	0.2355	0.0374	0.0493	0.0877	0.086
			Established	0.2608	0.2607	0.0439	0.0548	0.084	0.0822
			Total	0.2582	0.2587	0.0433	0.0543	0.0843	0.0824
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.1438	0	0.0154	0	0	0
			Total	0.1521	0.1326	0.0166	0.0299	0.0666	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42442 Book Retailing	a. 10,000 to less than 50,000	Commenced	0	0	-0.0733	0	n.a	n.a
			Established	0.5392	0.5938	0.1128	0.293	n.a	n.a
			Total	0.5342	0.5992	0.0884	0.2859	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5904	0.67	0.2132	0.3668	0	n.a
			Total	0.5879	0.6607	0.2123	0.358	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.4246	0.4773	0.1126	0.1721	0	n.a
			Established	0.459	0.4797	0.1403	0.2124	0.1994	0.194
			Total	0.454	0.4793	0.1366	0.207	0.2003	0.194
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.4325	0.455	0.0946	0.1261	0.1177	0.1297
			Total	0.4182	0.4352	0.0899	0.123	0.114	0.1259
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4055	0.4097	0.06	0.1136	0.1315	0.1274
			Total	0.4031	0.406	0.0568	0.1026	0.1308	0.1272
		f. 1,000,000 to less than 5,000,000	Established	0.4387	0.4363	0.0845	0.1194	0.14	0.1398
			Total	0.4387	0.4363	0.0845	0.1194	0.14	0.1398
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	42450 Marine Equipment Retailing	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.4522	0	0.2386	0.4901	n.a	n.a
			Total	0.4585	0.7621	0.2943	0.5471	n.a	n.a
			b. 50,000 to less than 100,000	Commenced	n.a	0	0	n.a	n.a
			Established	0.4797	0.6366	0.1295	0.3398	n.a	n.a
			Total	0.4797	0.6366	0.1246	0.3182	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
			Established	0.4273	0.4629	0.0948	0.1967	0	0
			Total	0.4254	0.4693	0.0908	0.1972	0	0
			Commenced	0	n.a	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0.3771	0	0.0702	0	0	0
			Commenced	0	0	0	0	0	0
			Established	0.1964	0.2728	-0.0142	0.0732	0	0
			Total	0.2095	0.2961	-0.005	0.0798	0.0699	0.0699
			Established	0.2178	0.2275	0.0557	0.0591	0.0692	0.0692
			Total	0.2178	0.2275	0.0557	0.0591	0.0692	0.0692
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	42510 Clothing Retailing		Commenced	0.4924	0.557	-0.0837	0.2188	n.a	n.a
			Established	0.4667	0.5968	-0.0174	0.2769	0	0
			Total	0.4738	0.587	-0.0343	0.2647	0	0
			Commenced	0.5145	0.5524	0.0724	0.188	0	n.a
			Established	0.5162	0.5964	0.056	0.2442	0.3869	n.a
			Total	0.5159	0.5866	0.0588	0.2325	0.3736	n.a
			Commenced	0.4508	0.5002	0.0499	0.1452	0.1973	0.1818
			Established	0.4443	0.4778	0.0772	0.1476	0.1609	0.1439
			Total	0.4452	0.4806	0.0734	0.1473	0.1668	0.1504
			Commenced	0.4819	0.5144	0.0576	0.1414	0.1821	0.1392
			Established	0.4235	0.4362	0.0934	0.1334	0.1219	0.1126
			Total	0.4283	0.4413	0.0905	0.1339	0.1266	0.114
			Commenced	0.3888	0.4393	0.0218	0.116	0.0965	0.0727
			Established	0.4065	0.4135	0.1027	0.1291	0.1112	0.1048
			Total	0.4054	0.4145	0.0977	0.1286	0.1102	0.1035
			Commenced	0	0	0	0	0	0
			Established	0.4016	0.3967	0.0636	0.0833	0.1217	0.1182
			Total	0.3973	0.3922	0.0635	0.0825	0.1206	0.1171
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	42520 Footwear Retailing		Commenced	0	n.a	0	0	n.a	n.a
			Established	0.5229	0.6856	-0.0828	0.2417	n.a	n.a
			Total	0.5169	0.6856	-0.0546	0.3057	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
			Established	0.4899	0.5414	0.0243	0.2173	0	n.a
			Total						

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	0.5004	0.5466	0.0507	0.2207	0	n.a
			Commenced	0.3891	0.4108	0.0322	0.1129	n.a	n.a
			Established	0.421	0.4467	0.0978	0.1653	0.1488	0.1085
		d. 300,000 to less than 500,000	Total	0.4162	0.4421	0.088	0.1587	0.1488	0.1085
			Commenced	0.3874	0.4176	0.0845	0.1076	0.1239	0
			Established	0.4166	0.4174	0.1173	0.1451	0.137	0.1172
		e. 500,000 to less than 1,000,000	Total	0.413	0.4174	0.1134	0.1409	0.1345	0.1212
			Commenced	0	0	0	0	0	0
			Established	0.3945	0.4097	0.088	0.1163	0.0983	0.0944
		f. 1,000,000 to less than 5,000,000	Total	0.3987	0.4137	0.0931	0.1205	0.0995	0.0957
			Commenced	0	0	0	0	0	0
			Established	0.4607	0.4607	0.0839	0.0839	0.1414	0.1414
		g. 5,000,000 to less than 10,000,000	Total	0.4591	0.4591	0.0845	0.0845	0.139	0.139
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42530 Watch and Jewellery Retailing	a. 10,000 to less than 50,000	Commenced	0.5415	0.5511	0.1222	0.2107	n.a	n.a
			Established	0.5963	0.6547	0.1321	0.2921	n.a	n.a
			Total	0.5872	0.636	0.1305	0.2779	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.6274	0.6964	0.1681	0.2884	n.a	n.a
			Established	0.5999	0.6345	0.172	0.2763	n.a	n.a
			Total	0.6029	0.6413	0.1716	0.2774	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.5781	0.5921	0.175	0.2341	0.1413	0
			Established	0.5645	0.5868	0.167	0.2261	0.2078	0.1885
			Total	0.5661	0.5874	0.1679	0.227	0.198	0.1822
		d. 300,000 to less than 500,000	Commenced	0.4922	0.4324	0.052	0.0719	0	0
			Established	0.5441	0.5484	0.172	0.1875	0.1548	0.1478
			Total	0.5399	0.54	0.1623	0.1793	0.1496	0.1429
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5069	0.5098	0.1561	0.1642	0.1341	0.135
			Total	0.5139	0.5169	0.1535	0.1611	0.1334	0.1342
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4801	0.4967	0.1013	0.1309	0.1416	0.1362
			Total	0.4688	0.4825	0.1003	0.1278	0.1383	0.1328
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42590 Other Personal Accessory Retailing	a. 10,000 to less than 50,000	Commenced	0.4745	0.4838	0.0985	0.3422	n.a	n.a
			Established	0.5906	0.6009	0.0891	0.2206	n.a	n.a
			Total	0.5449	0.5658	0.0928	0.2625	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.6179	0	0.2132	0.3791	0	n.a
			Established	0.61	0.6774	0.0709	0.3042	n.a	n.a
			Total	0.6122	0.6623	0.1167	0.3348	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.5905	0.5965	0.1317	0.1537	0	0
			Established	0.5148	0.5541	0.1556	0.2289	0	0
			Total	0.5259	0.561	0.1522	0.2169	0.1375	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4816	0.5262	0.05	0.0871	0.1045	0.0878
			Total	0.4835	0.5254	0.0592	0.0956	0.1045	0.0878
		e. 500,000 to less than 1,000,000	Established	0.5633	0.5528	0.0488	0.1006	0.1411	0.1238
			Total	0.5633	0.5528	0.0488	0.1006	0.1411	0.1238
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
	42600 Department Stores		Total	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.2755	0	n.a	n.a
			Total	0.733	0	0.2748	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6525	0.6525	0.2729	0.2729	n.a	n.a
			Total	0.6525	0.6525	0.2729	0.2729	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.3801	0.3989	0.0916	0.1337	0	0
			Total	0.3801	0.3989	0.0916	0.1337	0	0
		d. 300,000 to less than 500,000	Established	0.284	0.284	0.1011	0.1011	0	0
			Total	0.284	0.284	0.1011	0.1011	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2095	0	0.0771	0	0	n.a
			Total	0.2129	0.2365	0.0754	0.1255	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42711 Chemist or Pharmacy Operations	a. 10,000 to less than 50,000	Commenced	0	n.a	0.186	0	n.a	n.a
			Established	0	0	0.2225	0.4839	n.a	n.a
			Total	0	0	0.2154	0.4959	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0.4852	0.5388	0.2991	0.4226	0	0
			Total	0.4747	0.5388	0.3165	0.4614	0	0
		c. 100,000 to less than 300,000	Commenced	0.3287	0.3393	0.0238	0.1213	0.2025	0
			Established	0.3665	0.3955	0.1573	0.2791	0.3744	0.3771
			Total	0.3453	0.3623	0.0975	0.2131	0.2865	0.2666
		d. 300,000 to less than 500,000	Commenced	0.3807	0.3879	0.1476	0.2696	0.1408	0.126
			Established	0.2941	0.3051	0.0005	0.1546	0.1971	0
			Total	0.3181	0.3381	0.0431	0.1993	0.1746	0.1844
		e. 500,000 to less than 1,000,000	Commenced	0.3452	0.348	0.0836	0.1083	0.1467	0.1448
			Established	0.3297	0.346	0.0762	0.1597	0.1759	0.1849
			Total	0.3341	0.3467	0.0783	0.1429	0.1672	0.171
		f. 1,000,000 to less than 5,000,000	Commenced	0.3376	0.3376	0.0743	0.0913	0.1076	0.1023
			Established	0.3375	0.3412	0.0933	0.1078	0.1061	0.1056
			Total	0.3375	0.3408	0.0915	0.1062	0.1063	0.1053
		g. 5,000,000 to less than 10,000,000	Commenced	0.3244	0.3296	0.0458	0.0778	0.0838	0.0759
			Established	0.3287	0.3289	0.0765	0.0804	0.0858	0.0847
			Total	0.3284	0.329	0.0744	0.0803	0.0857	0.0841
		h. 10,000,000 to less than 20,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.3052	0.304	0.092	0.0938	0.0843	0.0824
			Total	0.3053	0.304	0.091	0.0938	0.0849	0.0824
		i. 20,000,000 or more	Established	0.2539	0.2518	0.0484	0.056	0.0807	0.0696
			Total	0.2539	0.2518	0.0484	0.056	0.0807	0.0696
	42712 Cosmetics, Perfumes and Toiletry Goods Retailing (Except	a. 10,000 to less than 50,000	Commenced	0	0	0.1207	0	n.a	n.a
			Established	0.5117	0.5968	0.062	0.3229	n.a	n.a
			Total	0.5153	0.5949	0.0736	0.3371	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5766	0.6093	0.1095	0.3541	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Total	0.5313	0.6157	0.0501	0.3602	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.5255	0.5248	0.0998	0.1851	0.2303	0
			Total	0.5255	0.5248	0.0998	0.1851	0.2303	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.4424	0.4424	0.1178	0.1178	0	0
			Total	0.4438	0.425	0.0977	0.1142	0	0
		e. 500,000 to less than 1,000,000	Established	0.5525	0.5509	0.0748	0.0841	0.1435	0.1435
			Total	0.5525	0.5509	0.0748	0.0841	0.1435	0.1435
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3359	0.3359	0.1181	0.1181	0	0
			Total	0.401	0.401	0.1179	0.1179	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	42720 Stationery Goods Retailing	a. 10,000 to less than 50,000	Commenced	0.4523	0	-0.0163	0	n.a	n.a
			Established	0.4159	0	-0.2115	0.2343	n.a	n.a
			Total	0.427	0.4266	-0.1473	0.2634	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5047	0.6394	0.0816	0.2795	0	0
			Total	0.4822	0.5895	0.1073	0.2915	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4565	0.4841	0.0797	0.1623	0.1936	0.1437
			Total	0.4569	0.4829	0.0814	0.1594	0.1936	0.1437
		d. 300,000 to less than 500,000	Established	0.4238	0.4468	0.1196	0.174	0.1882	0.198
			Total	0.4238	0.4468	0.1196	0.174	0.1882	0.198
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.3667	0.3614	0.0979	0.1259	0.1133	0.1103
			Total	0.3725	0.3684	0.098	0.13	0.1118	0.1089
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3771	0.3823	0.082	0.1027	0.1348	0.121
			Total	0.3744	0.3782	0.0784	0.0948	0.1381	0.1273
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42731 Pawnbroking	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7413	0.7755	0.1429	0.216	n.a	n.a
			Total	0.7413	0.7755	0.1085	0.2294	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6746	0.7366	0.2608	0.4072	n.a	n.a
			Total	0.6488	0.7318	0.2545	0.3858	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.5597	0	-0.0443	0.1393	0	n.a
			Established	0.574	0.5919	0.1194	0.1974	0.1676	0.1602
			Total	0.5716	0.5814	0.0899	0.1888	0.1727	0.1602
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5757	0.6105	0.1468	0.2088	0.1895	0.1645
			Total	0.5637	0.5909	0.1354	0.1856	0.2051	0.1878
		e. 500,000 to less than 1,000,000	Established	0.5781	0.6306	0.0008	0.1978	0.2195	0.128
			Total	0.5781	0.6306	0.0008	0.1978	0.2195	0.128
		f. 1,000,000 to less than 5,000,000	Established	0.5653	0.5867	0.0668	0.1053	0.2249	0.2114
			Total	0.5653	0.5867	0.0668	0.1053	0.2249	0.2114
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
42732 Antiques Retailing (Except Pawnbroking or Disposal Stores)	a. 10,000 to less than 50,000	Commenced	0.5869	0	0.3168	0.4607	n.a	n.a	

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.5523	0.6268	-0.0197	0.2166	n.a	n.a
			Total	0.554	0.6248	0.0008	0.2378	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.5176	0	0.1092	0.1465	n.a	n.a
			Established	0.5857	0.6083	0.1549	0.2675	0	n.a
			Total	0.5808	0.6009	0.1514	0.2568	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.5348	0.5158	0.1276	0.1875	n.a	n.a
			Established	0.5237	0.5549	0.1374	0.2083	0.2174	0
			Total	0.5247	0.5517	0.1365	0.2067	0.2174	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.4782	0.4999	0.0959	0.1689	0.1314	0.1285
			Total	0.4742	0.4999	0.0903	0.1689	0.1314	0.1285
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4544	0.4812	0.1572	0.1816	0.0648	0
			Total	0.4537	0.4785	0.1579	0.1806	0.0614	0.0665
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42733 Disposal Stores (Second Hand Goods Retailing Except Pawn	a. 10,000 to less than 50,000	Commenced	0.571	0.695	-0.0604	0.2319	n.a	n.a
			Established	0.6012	0.6511	0.1522	0.2752	n.a	n.a
			Total	0.5968	0.6555	0.1238	0.2715	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.5954	0.6873	0.0082	0.2208	0	n.a
			Established	0.669	0.6913	0.2132	0.2865	0	0
			Total	0.6569	0.6909	0.1828	0.2804	0.397	0
		c. 100,000 to less than 300,000	Commenced	0.4209	0.497	0.1083	0.2161	n.a	n.a
			Established	0.5736	0.6131	0.1854	0.2564	0.1749	0.181
			Total	0.5631	0.6057	0.1798	0.2536	0.1749	0.181
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5087	0.4969	0.1577	0.223	0.2037	0.1301
			Total	0.5031	0.491	0.1525	0.2138	0.1921	0.1257
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4805	0.4744	0.1385	0.1452	0.1231	0.1198
			Total	0.4809	0.475	0.1445	0.1512	0.1231	0.1198
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.509	0.5081	0.1231	0.1333	0.1552	0.1541
			Total	0.5269	0.5272	0.1195	0.129	0.1491	0.1477
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42740 Flower Retailing	a. 10,000 to less than 50,000	Commenced	0.4313	0	-0.0565	0.3543	n.a	n.a
			Established	0.5934	0.6671	0.0076	0.2859	n.a	n.a
			Total	0.5438	0.6471	-0.0069	0.2971	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4177	0.5993	-0.0251	0.1897	0	n.a
			Established	0.5446	0.5795	0.1094	0.2312	0	n.a
			Total	0.5204	0.5818	0.0855	0.2264	0	n.a
		c. 100,000 to less than 300,000	Commenced	0.5118	0.5268	0.0671	0.1898	0.1932	0
			Established	0.5277	0.5433	0.1102	0.1647	0.1876	0.1712
			Total	0.5252	0.5415	0.1034	0.1676	0.1883	0.1729
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5234	0.5278	0.121	0.1379	0.147	0.1433
			Total	0.5233	0.5275	0.1183	0.134	0.1474	0.144
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4988	0.4978	0.0946	0.107	0.146	0.1435
			Total	0.5016	0.5008	0.0931	0.105	0.151	0.149

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	42791 Swimming Pool and Spa Retailing	f. 1,000,000 to less than 5,000,000	Established	0.4803	0.4952	0.108	0.1243	0.1337	0
			Total	0.4803	0.4952	0.108	0.1243	0.1337	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4659	0	0.2041	0.371	n.a	n.a
			Total	0.4216	0.5151	0.1627	0.3417	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7038	0.7157	0.2852	0.3981	0	n.a
			Total	0.7097	0.721	0.2954	0.4036	0	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.47	0.5112	0.1856	0.2321	0.2122	0
			Total	0.47	0.5112	0.1925	0.2385	0.2122	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5747	0.5747	0.2762	0.2762	0.1544	0.1544
			Total	0.5533	0.5533	0.257	0.257	0.1544	0.1544
		e. 500,000 to less than 1,000,000	Established	0.4592	0.4592	0.1306	0.1306	0.1382	0.1382
			Total	0.4592	0.4592	0.1306	0.1306	0.1382	0.1382
	42792 Art Dealers (Including Retail Art Gallery Operation Except b	f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.3828	0.3693	0.092	0.1024	0.1344	0.1261
			Total	0.3739	0.3693	0.0843	0.1024	0.1357	0.1261
		a. 10,000 to less than 50,000	Commenced	0.7338	0	0.1389	0.3212	n.a	n.a
			Established	0.6283	0.7445	0.0829	0.3456	0	0
			Total	0.6366	0.7447	0.089	0.3427	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6483	0.6652	0.2126	0.3035	n.a	n.a
			Total	0.6473	0.6647	0.1913	0.301	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.5192	0	0.0749	0	n.a	n.a
			Established	0.5654	0.6214	0.182	0.2538	0.2733	0.2733
			Total	0.5614	0.627	0.1728	0.2548	0.2733	0.2733
		d. 300,000 to less than 500,000	Commenced	0.6897	0	0.1305	0	0	0
			Established	0.5316	0.56	0.0973	0.1358	0.2048	0.2129
			Total	0.5666	0.6088	0.1041	0.1511	0.2017	0.2063
	42793 Adult Sex Shop Operation	e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4009	0.3841	0.1109	0.127	0.1697	0
			Total	0.4246	0.4117	0.114	0.128	0.1697	0
		f. 1,000,000 to less than 5,000,000	Established	0.5116	0	0.0584	0	0	0
			Total	0.5116	0	0.0584	0	0	0
		a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5899	0	0.1559	0.1815	n.a	n.a
			Total	0.5899	0	0.1527	0.1759	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6335	0.6364	0.1517	0.174	0.2618	0.2576
			Total	0.6335	0.6364	0.1517	0.174	0.2618	0.2576
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.604	0	0.0709	0	0.1978	0
			Total	0.5912	0	0.0979	0	0.1978	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	n.a	0	n.a	0	n.a
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	42794 Pets Retailing	a. 10,000 to less than 50,000	Commenced	0.3547	0	-0.1243	0	n.a	n.a
			Established	0.497	0.6772	-0.024	0.2693	n.a	n.a
			Total	0.4631	0.6555	-0.0462	0.2622	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.453	0.5278	-0.0399	0.1581	n.a	n.a
			Established	0.4776	0.5704	0.0604	0.2843	0	0
			Total	0.4728	0.5595	0.0445	0.2624	0	0
		c. 100,000 to less than 300,000	Commenced	0.4274	0.4516	-0.0333	0.0561	0	0
			Established	0.4609	0.4749	0.0623	0.151	0.2346	0.1747
			Total	0.457	0.4724	0.0517	0.1414	0.2204	0.1782
		d. 300,000 to less than 500,000	Commenced	0	0	0.0065	0	0	0
			Established	0.3708	0.3843	0.0702	0.1044	0.1233	0.1218
			Total	0.3699	0.3839	0.0649	0.1027	0.1279	0.1208
		e. 500,000 to less than 1,000,000	Commenced	0.3669	0	0.0294	0	0.1409	0
			Established	0.4026	0.4156	0.0845	0.1066	0.1206	0.1172
			Total	0.3983	0.4105	0.0781	0.1048	0.1238	0.1175
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.3844	0.3782	0.0493	0.0647	0.1395	0.1345
			Total	0.3872	0.3819	0.0493	0.0638	0.1402	0.1358
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	42799 Other Store-Based Retailing n.e.c.	a. 10,000 to less than 50,000	Commenced	0.4488	0.579	-0.0597	0.272	0	n.a
			Established	0.5052	0.6178	0.021	0.3007	n.a	n.a
			Total	0.4956	0.6116	0.0068	0.2961	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.468	0.5047	0.0458	0.2118	0	n.a
			Established	0.502	0.6023	0.0886	0.2471	0.3515	0
			Total	0.4966	0.5877	0.0818	0.2419	0.3761	0
		c. 100,000 to less than 300,000	Commenced	0.4846	0.4909	0.0697	0.1529	0.2058	0
			Established	0.5222	0.5506	0.1361	0.1958	0.1852	0.1697
			Total	0.518	0.5446	0.1286	0.1915	0.1877	0.1706
		d. 300,000 to less than 500,000	Commenced	0.3795	0.3892	0.1002	0.1193	0.1249	0.1164
			Established	0.4595	0.4698	0.1084	0.1423	0.1352	0.1282
			Total	0.451	0.4611	0.1075	0.1397	0.1346	0.1275
		e. 500,000 to less than 1,000,000	Commenced	0.3304	0.3423	0.0829	0.0942	0.1067	0.1067
			Established	0.4216	0.4204	0.081	0.1107	0.1285	0.1162
			Total	0.413	0.4122	0.0812	0.109	0.1273	0.1156
		f. 1,000,000 to less than 5,000,000	Commenced	0.1656	0.13	0.0018	0.0449	0	0
			Established	0.1899	0.1836	0.0426	0.0504	0.0836	0.0794
			Total	0.1875	0.1797	0.0386	0.05	0.0841	0.0801
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.0763	0.0763	0.0296	0.0296	0	0
			Total	0.0706	0.0706	0.0276	0.0276	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	43101 Cosmetics, Perfumes and Toiletry Goods Retailing by Direct	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4101	0	0.0205	0.237	n.a	n.a
			Total	0.4014	0.5313	-0.0211	0.212	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3703	0	0.0733	0	n.a	n.a
			Total	0.3696	0	0.0857	0.3341	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Established	0.5592	0.6122	0.1054	0.1612	0	0
			Total	0.5593	0.6051	0.1343	0.1868	0	0
				0	0	0	0	0	0
	43102 Jewellery Retailing by Direct Marketing (Except Commissionaires)	a. 10,000 to less than 50,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
				0	0	0	0	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5316	0	0.017	0	n.a	n.a
			Total	0.6306	0.6165	0.0944	0.139	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.6964	0	0.15	0	n.a	n.a
			Total	0.6615	0	0.078	0	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	43109 Non-Store Retailing n.e.c.	a. 10,000 to less than 50,000	Commenced	0.4679	0.5738	-0.0219	0.2855	n.a	n.a
			Established	0.5019	0.642	0.031	0.3388	n.a	n.a
			Total	0.4927	0.6232	0.0201	0.3292	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4044	0.5265	0.0986	0.3074	0	0
			Established	0.4949	0.5736	0.1361	0.2882	0	0
			Total	0.4773	0.5663	0.129	0.2912	0	0
		c. 100,000 to less than 300,000	Commenced	0.4244	0.4411	0.1931	0.2369	0	0
			Established	0.4306	0.4548	0.155	0.2166	0.196	0.1479
			Total	0.4299	0.4529	0.1599	0.2193	0.2038	0.1656
		d. 300,000 to less than 500,000	Commenced	0.4005	0.4005	0.1831	0.1831	0	0
			Established	0.3212	0.3361	0.1388	0.1608	0.1737	0.1564
			Total	0.3291	0.3428	0.1429	0.163	0.1674	0.1521
		e. 500,000 to less than 1,000,000	Commenced	0.1958	0.1958	0.0537	0.0537	0	0
			Established	0.2341	0.2347	0.0894	0.1003	0.113	0.1146
			Total	0.2319	0.2323	0.0875	0.0977	0.1109	0.1121
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.2554	0.2599	0.0675	0.0712	0.0862	0.0818
			Total	0.2555	0.2598	0.0725	0.0761	0.0862	0.0818
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
				0	0	0	0	0	0
	43201 Cosmetics, Perfumes and Toiletry Goods Retailing Commissionaires	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.4079	0	0.0683	0.1913	n.a	n.a
			Total	0.3081	0	0.038	0.1913	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
				0	0	0	0	n.a	n.a
				0	0	0	0	n.a	n.a
				0	0	0	0	n.a	n.a
				0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	43202 Jewellery Retailing Commission Based	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	43209 Retail Commission-Based Buying and/or Selling n.e.c.	a. 10,000 to less than 50,000	Commenced	0.5833	0	0.2249	0.5331	n.a	n.a
			Established	0.4527	0.6232	0.0614	0.3696	n.a	n.a
			Total	0.4628	0.6394	0.0785	0.3893	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.2063	0.293	n.a	n.a
			Established	0.424	0.6139	0.2027	0.4132	n.a	n.a
			Total	0.4373	0.6227	0.2032	0.3926	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.4413	0.4672	0.2773	0.4246	n.a	n.a
			Established	0.5134	0.565	0.2581	0.3129	0.1729	0
			Total	0.5008	0.5487	0.2619	0.3328	0.1729	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3725	0.3725	0.206	0.206	0	0
			Total	0.3821	0.3821	0.1969	0.1969	0	0
		e. 500,000 to less than 1,000,000	Established	0.3623	0.3623	0.1772	0.1772	0	0
			Total	0.3623	0.3623	0.1772	0.1772	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
h.Accommodation and Food Services	44000 Accommodation	a. 10,000 to less than 50,000	Commenced	0.7596	0.8764	0.1152	0.4349	0	n.a
			Established	0.7786	0.7878	0.0361	0.3592	0	0
			Total	0.7766	0.7994	0.0442	0.3676	0	0
		b. 50,000 to less than 100,000	Commenced	0.7177	0.831	0.1157	0.3437	n.a	n.a
			Established	0.8037	0.8438	0.1252	0.376	0.3833	0.3125
			Total	0.7952	0.8427	0.1243	0.3729	0.3833	0.3125
		c. 100,000 to less than 300,000	Commenced	0.7805	0.7996	0.1508	0.2511	0.1819	0.1828
			Established	0.8028	0.8261	0.1849	0.278	0.1853	0.16
			Total	0.8001	0.8231	0.1809	0.275	0.1849	0.1623
		d. 300,000 to less than 500,000	Commenced	0.7736	0.7776	0.1144	0.1759	0.1569	0.1045
			Established	0.7924	0.8129	0.2048	0.2436	0.1375	0.1269
			Total	0.7907	0.8101	0.1961	0.2377	0.1392	0.1252
		e. 500,000 to less than 1,000,000	Commenced	0.633	0.6011	0.1447	0.2282	0.1317	0.1218
			Established	0.7807	0.7923	0.1479	0.1943	0.1819	0.1678
			Total	0.766	0.7747	0.1476	0.197	0.1774	0.1644
		f. 1,000,000 to less than 5,000,000	Commenced	0.4654	0	0.027	0.0874	0.1941	0
			Established	0.661	0.6725	0.0669	0.1281	0.2031	0.1905
			Total	0.6541	0.6622	0.065	0.1266	0.2026	0.1895
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.5762	0.588	0.0746	0.123	0.1877	0.1779

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		h. 10,000,000 to less than 20,000,000	Total	0.6107	0.6328	0.0817	0.1265	0.207	0.2055
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	45110 Cafes and Restaurants	a. 10,000 to less than 50,000	Commenced	0.5288	0.5771	-0.1591	0.2186	0	n.a
			Established	0.5703	0.6335	0.0277	0.2958	n.a	n.a
			Total	0.5522	0.6149	-0.04	0.2767	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.5772	0.6394	-0.0463	0.2026	0.4033	0.319
			Established	0.5968	0.6405	0.0501	0.2345	0.3668	0.3213
			Total	0.591	0.6403	0.0227	0.2271	0.3821	0.3201
		c. 100,000 to less than 300,000	Commenced	0.5937	0.6127	0.0562	0.1634	0.2414	0.2019
			Established	0.6127	0.6239	0.1192	0.1802	0.2082	0.1854
			Total	0.609	0.6221	0.1067	0.1774	0.215	0.1881
		d. 300,000 to less than 500,000	Commenced	0.5938	0.6034	0.0815	0.135	0.2217	0.2006
			Established	0.6129	0.6192	0.1091	0.1519	0.2102	0.197
			Total	0.6101	0.617	0.105	0.1495	0.2118	0.1975
		e. 500,000 to less than 1,000,000	Commenced	0.5762	0.5854	0.0705	0.0986	0.2484	0.2365
			Established	0.6035	0.6044	0.1013	0.1225	0.2378	0.2282
			Total	0.5996	0.6018	0.0968	0.1191	0.2391	0.2292
		f. 1,000,000 to less than 5,000,000	Commenced	0.5809	0.5858	0.03	0.0845	0.2838	0.2448
			Established	0.6137	0.6159	0.0635	0.0945	0.2724	0.2633
			Total	0.6105	0.6134	0.0603	0.0936	0.2735	0.2619
		g. 5,000,000 to less than 10,000,000	Established	0.5857	0.5283	0.0283	0.0523	0.2453	0.2381
			Total	0.5857	0.5283	0.0283	0.0523	0.2453	0.2381
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	45120 Takeaway Food Services	a. 10,000 to less than 50,000	Commenced	0.4937	0.5877	-0.0832	0.2506	n.a	n.a
			Established	0.5621	0.6097	0.0911	0.306	0	0
			Total	0.5347	0.6025	0.032	0.2919	0	0
		b. 50,000 to less than 100,000	Commenced	0.5407	0.6049	0.0662	0.2089	0.3407	n.a
			Established	0.5767	0.6172	0.1537	0.2581	0.3282	0.3467
			Total	0.5676	0.6144	0.1334	0.2478	0.3329	0.3467
		c. 100,000 to less than 300,000	Commenced	0.5271	0.5469	0.095	0.1627	0.1982	0.1795
			Established	0.539	0.5499	0.1503	0.1886	0.1747	0.1602
			Total	0.537	0.5494	0.1411	0.1848	0.1786	0.1627
		d. 300,000 to less than 500,000	Commenced	0.5057	0.5037	0.0862	0.1239	0.169	0.1554
			Established	0.5097	0.5142	0.1197	0.1453	0.1542	0.1414
			Total	0.5091	0.5128	0.115	0.1425	0.1565	0.1433
		e. 500,000 to less than 1,000,000	Commenced	0.5096	0.5018	0.0923	0.1097	0.1928	0.1825
			Established	0.4854	0.4808	0.095	0.1142	0.1666	0.1573
			Total	0.488	0.483	0.0947	0.1137	0.1693	0.1598
		f. 1,000,000 to less than 5,000,000	Commenced	0.5762	0.5329	0.0333	0.0869	0.2201	0.1869
			Established	0.4607	0.4423	0.0747	0.0906	0.1753	0.1609
			Total	0.4766	0.452	0.0691	0.0902	0.1819	0.1637
		g. 5,000,000 to less than 10,000,000	Established	0.455	0.415	0.0279	0.0356	0.1173	0
			Total	0.455	0.415	0.0279	0.0356	0.1173	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	45130 Catering Services	a. 10,000 to less than 50,000	Commenced	0.5042	0.6157	0.169	0.3276	n.a	n.a
			Established	0.6038	0.6215	0.2055	0.3332	0	0
			Total	0.5829	0.6205	0.1976	0.3321	0	0
		b. 50,000 to less than 100,000	Commenced	0.4665	0.4986	0.0834	0.2463	0	n.a
			Established	0.5295	0.567	0.2062	0.3178	0	n.a
			Total	0.5124	0.5507	0.1759	0.3017	0.3399	n.a
		c. 100,000 to less than 300,000	Commenced	0.5736	0.5743	0.1674	0.2618	0	0
			Established	0.578	0.587	0.2099	0.2546	0.217	0.2
			Total	0.5776	0.5859	0.2058	0.2553	0.2154	0.1982
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a
			Established	0.6126	0.6226	0.1584	0.1822	0.1927	0.1856
			Total	0.6114	0.62	0.1493	0.1819	0.1977	0.1856
		e. 500,000 to less than 1,000,000	Commenced	0.6498	0.6498	0.1848	0.1848	0	0
			Established	0.5861	0.5804	0.0759	0.1065	0.2446	0.2379
			Total	0.5938	0.5898	0.0888	0.1169	0.2507	0.2452
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5346	0.5279	0.0899	0.0937	0.2325	0.2299
			Total	0.5427	0.5366	0.0896	0.0931	0.2427	0.2407
	45200 Pubs, Taverns and Bars	a. 10,000 to less than 50,000	Commenced	0	0	-0.1855	0	n.a	n.a
			Established	0.7012	0	0.2074	0.5499	n.a	n.a
			Total	0.6796	0.8074	0.1236	0.5015	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.3096	0	n.a	n.a
			Established	0.6117	0.6512	0.311	0.3776	n.a	n.a
			Total	0.5726	0.6191	0.3107	0.3828	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.4385	0.4702	-0.0153	0.1101	0.1831	0
			Established	0.4501	0.4436	0.0622	0.159	0.1841	0
			Total	0.447	0.4508	0.0445	0.1485	0.1838	0.1324
		d. 300,000 to less than 500,000	Commenced	0.4652	0.4535	0.0453	0.123	0.1444	0.1154
			Established	0.4557	0.4548	0.0467	0.1075	0.1485	0.1194
			Total	0.4576	0.4545	0.0465	0.1104	0.1475	0.1184
		e. 500,000 to less than 1,000,000	Commenced	0.5348	0.5297	0.0999	0.1282	0.1638	0.1629
			Established	0.5509	0.5472	0.0674	0.1109	0.1703	0.1446
			Total	0.5493	0.5452	0.0707	0.113	0.1696	0.1467
		f. 1,000,000 to less than 5,000,000	Commenced	0.5327	0.5163	0.031	0.0877	0.199	0.1607
			Established	0.5916	0.5931	0.0577	0.1013	0.1872	0.1784
			Total	0.5864	0.5872	0.0553	0.1003	0.1883	0.177
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.6041	0.6089	0.091	0.1045	0.1576	0.1522
			Total	0.6059	0.6109	0.0906	0.1038	0.1588	0.1536
		h. 10,000,000 to less than 20,000,000	Established	0.6134	0.6395	0.0436	0.1004	0.1879	0.1808
			Total	0.6134	0.6395	0.0436	0.1004	0.1879	0.1808
	45301 Licensed Clubs (Hospitality) Operation	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0.1621	0	n.a	n.a
			Total	0	n.a	0.1621	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.0326	0	n.a	n.a
			Total	0	0	0.0326	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
i.Transport, Postal and Warehousing	45302 Unlicensed Clubs (Hospitality) Operation	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	n.a	0	n.a	0	n.a
		Total		0	n.a	0	n.a	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	46100 Road Freight Transport	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Commenced	0.6515	0.8625	0.2053	0.3931	0	0
		Established		0.7702	0.8208	0.2049	0.3969	0.7036	0
		Total		0.7607	0.8249	0.2049	0.3965	0.6579	0.578
		b. 50,000 to less than 100,000	Commenced	0.8055	0.8629	0.3395	0.4249	0	0
		Established		0.8037	0.8268	0.3712	0.4478	0.4261	0.4121
		Total		0.8038	0.8301	0.3685	0.446	0.4258	0.4125
		c. 100,000 to less than 300,000	Commenced	0.7016	0.6972	0.2878	0.3232	0.2441	0.232
		Established		0.7614	0.7656	0.3103	0.3521	0.2246	0.2184
		Total		0.7582	0.7618	0.3088	0.3502	0.2261	0.2196
		d. 300,000 to less than 500,000	Commenced	0.6625	0.5987	0.1398	0.2024	0.1698	0.1735
		Established		0.6841	0.6944	0.1891	0.2271	0.1927	0.1959
		Total		0.6822	0.6865	0.1859	0.2256	0.1908	0.1942
		e. 500,000 to less than 1,000,000	Commenced	0.5471	0.5471	0.1842	0.1842	0.1038	0.1038
		Established		0.7094	0.7009	0.1156	0.1517	0.1696	0.1645
		Total		0.6999	0.6907	0.1186	0.1533	0.168	0.1628
		f. 1,000,000 to less than 5,000,000	Commenced	0.3417	0	0.0513	0.0913	0.2145	0.1895
		Established		0.5773	0.5583	0.0678	0.0964	0.1753	0.1696
		Total		0.5653	0.5451	0.067	0.0962	0.1765	0.1702
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	n.a	0	n.a
		Established		0.6185	0.6273	0.0451	0.0902	0.1795	0.1842
		Total		0.6185	0.6273	0.0425	0.0902	0.1914	0.1842
		h. 10,000,000 to less than 20,000,000	Established	0	0	0.025	0	0	0
		Total		0	0	0.025	0	0	0
		i. 20,000,000 or more	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0	0	0	0
		Total		0	0	0.0358	0	0	0
	46210 Interurban and Rural Bus Transport	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
		Established		0	0	0.1713	0.2749	n.a	n.a
		Total		0	0	0.1265	0.2749	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0.3223	0.4221	n.a	n.a
		Total		n.a	n.a	0.2846	0.4009	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.1997	0.1997	0	0
		Established		0.755	0	0.1928	0.261	0.1679	0
		Total		0.6869	0.6685	0.1936	0.2531	0.1704	0.172
		d. 300,000 to less than 500,000	Established	0	0	0.2087	0.2087	0.1843	0.1843
		Total		0	0	0.2087	0.2087	0.1843	0.1843
		e. 500,000 to less than 1,000,000	Established	0	0	0.0814	0.1137	0.138	0.1416
		Total		0	0	0.0814	0.1137	0.138	0.1416
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
		Established		0	0	0.0493	0.111	0.2281	0.2207
		Total		0	0	0.0395	0.111	0.2284	0.2207
	46220 Urban Bus Transport (Including Tramway)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.2893	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.8452	0.9128	0.1893	0.4205	n.a	n.a
			Total	0.8452	0.9128	0.1949	0.4282	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.245	0.3837	0	0
			Established	0.8747	0.937	0.3389	0.4185	0	0
			Total	0.8656	0.9308	0.3302	0.4158	0.3424	0.3424
		c. 100,000 to less than 300,000	Commenced	0	0	0.2103	0.2721	0.2545	0
			Established	0.8734	0.8936	0.3525	0.3933	0.1958	0.1891
			Total	0.8749	0.8949	0.345	0.3873	0.2015	0.1891
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.8526	0.859	0.2203	0.2679	0.1612	0.1666
			Total	0.8377	0.8418	0.2254	0.2714	0.1612	0.1666
		e. 500,000 to less than 1,000,000	Established	0.7577	0.8491	0.1489	0.221	0.1886	0.2065
			Total	0.7577	0.8491	0.1489	0.221	0.1886	0.2065
		f. 1,000,000 to less than 5,000,000	Established	0.6977	0.6977	0.1042	0.174	0.2456	0.2112
			Total	0.6977	0.6977	0.1042	0.174	0.2456	0.2112
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		i. 20,000,000 or more	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	46231 Taxi Service Operation	a. 10,000 to less than 50,000	Commenced	0	0	0.5417	0.6353	n.a	n.a
			Established	0.8012	0	0.642	0.7135	0	0
			Total	0.8264	0.8505	0.6324	0.7063	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.2607	0.3634	0	0
			Established	0.7021	0.733	0.3934	0.4232	0.4332	0.3253
			Total	0.7124	0.7384	0.384	0.4188	0.4283	0.3359
		c. 100,000 to less than 300,000	Commenced	0	0	0.2218	0.2726	0	0
			Established	0.7306	0.7294	0.2887	0.3191	0.2969	0.2837
			Total	0.7252	0.724	0.2839	0.316	0.301	0.2896
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1585	0.2137	0.1509	0.1364
			Total	0	0	0.1566	0.2097	0.1509	0.1364
		e. 500,000 to less than 1,000,000	Established	0	0	0.1382	0.165	0	0
			Total	0	0	0.1382	0.165	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.4064	0.4746	0.0841	0.0985	0.1085	0.1085
			Total	0.4064	0.4746	0.0917	0.1062	0.1085	0.1085
	46239 Other Road Transport (Except Taxi)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	0.1796	0.393	n.a	n.a
			Total	0	0	0.1638	0.393	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1245	0.2802	0	n.a
			Total	0	0	0.1686	0.321	0	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1827	0.1992	0	0
			Total	0	0	0.1571	0.1993	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	n.a	n.a	0.1088	0.1088	0	0
			Total	0	0	0.103	0.103	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0.2181	0.2181	0	0
		Total		0	0	0.1598	0.2181	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	47100 Rail Freight Transport	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	n.a	0	n.a
		Total		n.a	n.a	0	n.a	0	n.a
	47200 Rail Passenger Transport	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.3636	0.3636	n.a	n.a
			Total	0	0	0.3636	0.3636	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	48100 Water Freight Transport	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2216	0.3517	n.a	n.a
		Total		0	0	0.2414	0.3568	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	-0.0109	0	n.a	n.a
		Total		n.a	n.a	0.033	0.3376	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.3978	0	n.a	n.a
			Total	0	0	0.3978	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	48200 Water Passenger Transport	f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	-0.0754	0	n.a	n.a
		Total		n.a	n.a	-0.2141	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	n.a	-0.0501	0.4193	0	n.a
		Total		0	n.a	-0.0464	0.3072	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	0	n.a
		Total		n.a	n.a	0.2027	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	49001 Aircraft Charter and Lease	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	-0.0105	0	n.a	n.a
			Total	0	0	-0.0338	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	-0.392	n.a	n.a	n.a
			Total	n.a	n.a	-0.392	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.1051	0.2823	n.a	n.a
			Total	0	0	0.1051	0.2823	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	49009 Other Air and Space Transport	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.4479	0	n.a	n.a
			Total	n.a	n.a	0.3525	0.5465	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	50100 Scenic and Sightseeing Transport	a. 10,000 to less than 50,000	Commenced	0	0	0.1215	0.314	n.a	n.a
			Established	0.7648	0.7465	0.0005	0.3043	n.a	n.a
			Total	0.7539	0.7341	0.0184	0.306	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.2932	0	n.a	n.a
			Established	0.6848	0	0.067	0.3124	0	n.a
			Total	0.7183	0	0.0846	0.3269	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.038	0.1592	n.a	n.a
			Established	0.6975	0.6354	0.1443	0.2502	0.1808	0.1702
			Total	0.6553	0.6231	0.1347	0.2447	0.1808	0.1702
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5633	0.5633	0.1155	0.1656	0.2114	0.2463
			Total	0.59	0.59	0.1348	0.1805	0.2114	0.2463
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7078	0	0.1776	0.2127	0	0
			Total	0.7526	0.6805	0.177	0.2089	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.1335	0.146	0.1654	0.1811
			Total	0	0	0.1335	0.146	0.1654	0.1811
	50210 Pipeline Transport	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	50290 Other Transport n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0.3325	0	n.a	n.a
			Established	0.8658	0	0.309	0.5082	n.a	n.a
			Total	0.8746	0	0.3127	0.5101	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.3908	0.4111	0	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio		
				All	Profitable	All	Profitable	All	Profitable	
			Total	0	0	0.3908	0.4111	0	n.a	
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a	
			Established	0.5444	0	0.2821	0.3597	0.2475	0	
			Total	0.5444	0	0.293	0.3694	0.2475	0	
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	n.a	
			Established	0	n.a	0.2105	0.27	n.a	n.a	
			Total	0	0	0.1246	0.2383	0	n.a	
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a	
			Total	0	0	0	0	n.a	n.a	
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0	
			Total	n.a	n.a	0	0	0	0	
		51010 Postal Services	a. 10,000 to less than 50,000	Commenced	0.7135	0	0.2657	0.461	n.a	n.a
	Established			0.6616	0.7361	0.3602	0.4927	n.a	n.a	
	Total			0.671	0.7455	0.3504	0.49	n.a	n.a	
	b. 50,000 to less than 100,000		Commenced	0.6226	0.5597	0.259	0.3269	0	n.a	
			Established	0.6266	0.6624	0.3906	0.4626	0.4351	0	
			Total	0.6261	0.6511	0.3797	0.452	0.4312	0	
	c. 100,000 to less than 300,000		Commenced	0.4673	0.5082	0.1011	0.1726	0.1538	0.1314	
			Established	0.5168	0.5192	0.2656	0.278	0.1823	0.1777	
			Total	0.5106	0.518	0.2463	0.2675	0.1767	0.1701	
	d. 300,000 to less than 500,000		Commenced	0.4313	0.4313	0.1775	0.1775	0.1465	0.1465	
			Established	0.4305	0.436	0.1611	0.1739	0.1444	0.1388	
			Total	0.4306	0.4355	0.1628	0.1743	0.1446	0.1395	
	e. 500,000 to less than 1,000,000		Commenced	0.3758	0.3758	0.0919	0.0919	0.0949	0.0949	
			Established	0.3698	0.375	0.1086	0.1199	0.1018	0.1063	
			Total	0.3708	0.3751	0.1062	0.1157	0.1007	0.1044	
	f. 1,000,000 to less than 5,000,000		Commenced	0	0	0	0	0	0	
			Established	0.3456	0.3555	0.0714	0.0817	0.1028	0.1028	
			Total	0.3406	0.3493	0.0707	0.08	0.1019	0.1019	
	51020 Courier Pick-up and Delivery Services		a. 10,000 to less than 50,000	Commenced	0	0	0.3894	0.5106	n.a	n.a
				Established	0.7722	0.7693	0.3877	0.4599	0	0
				Total	0.7649	0.7601	0.388	0.4668	0	0
			b. 50,000 to less than 100,000	Commenced	0.5957	0.7161	0.4173	0.49	0	0
				Established	0.7967	0.8484	0.507	0.5357	0.477	0.4749
				Total	0.7483	0.8199	0.4979	0.5314	0.4753	0.4763
		c. 100,000 to less than 300,000	Commenced	0.6768	0.6768	0.3521	0.361	0	0	
Established			0.6586	0.6695	0.4132	0.4226	0.2238	0.2113		
Total			0.6614	0.6707	0.408	0.4175	0.2234	0.2111		
d. 300,000 to less than 500,000		Commenced	0	0	0.1902	0.1902	0	0		
		Established	0.528	0.5386	0.1664	0.1996	0.1893	0.186		
		Total	0.5176	0.5264	0.1683	0.1987	0.1917	0.1887		
e. 500,000 to less than 1,000,000		Commenced	0	0	0	0	0	0		
		Established	0.4307	0.4307	0.19	0.19	0.2185	0.2185		
		Total	0.4224	0.4224	0.193	0.193	0.2113	0.2113		
f. 1,000,000 to less than 5,000,000		Commenced	0	0	0	0	0	0		
		Established	0.2744	0.2744	0.0809	0.0809	0.1711	0.1711		
		Total	0.2665	0.2665	0.0689	0.0689	0.1843	0.1843		
g. 5,000,000 to less than 10,000,000		Established	0	0	0	0	0	0		
		Total	0	0	0	0	0	0		
i. 20,000,000 or more		Established	0	0	0	0	0	0		
		Total	0	0	0	0	0	0		

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	52110 Stevedoring Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	n.a	n.a	0	0	n.a	n.a	
		Total	n.a	n.a	0.634	0	n.a	n.a	
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total	0	0	0	0	n.a	n.a	
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total	n.a	n.a	0	0	0	0	
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0
	Total	n.a	n.a	0	0	0	0		
	52120 Port and Water Transport Terminal Operations	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	n.a	n.a	0	0	n.a	n.a	
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	n.a	n.a	0	0	n.a	n.a	
		Total	n.a	n.a	0	0	n.a	n.a	
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	n.a	n.a	0	0	n.a	n.a	
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
	Total	0	0	0	0	0	0		
	52190 Other Water Transport Support Services	a. 10,000 to less than 50,000	Established	0	0	0.112	0.3311	n.a	n.a
		Total	0	0	0.112	0.3311	n.a	n.a	
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	0	0	0.3464	0.4401	n.a	n.a	
		Total	0	0	0.4149	0.5061	n.a	n.a	
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	0	0	0.2908	0.2908	0	0	
		Total	0	0	0.2912	0.2912	0	0	
	52200 Airport Operations and Other Air Transport Support Services	d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total	0	0	0	0	0	0	
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	n.a	n.a	0	0	n.a	n.a	
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.2646	0.2646	0	0
		Total	0	0	0.2646	0.2646	0	0	
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total	0	0	0	0	0	0	
	52910 Customs Agency Services	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total	0	0	0	0	n.a	n.a	
b. 50,000 to less than 100,000		Established	n.a	n.a	0	0	n.a	n.a	
Total		n.a	n.a	0	0	n.a	n.a		
c. 100,000 to less than 300,000		Commenced	n.a	n.a	0	0	0	0	
Established		n.a	n.a	0	0	0	0		
Total		n.a	n.a	0	0	0	0		
d. 300,000 to less than 500,000		Established	0	0	0	0	0	0	
Total	0	0	0	0	0	0			
	e. 500,000 to less than 1,000,000	Established	0	0	0.1776	0	0	0	
	Total	0	0	0.1776	0	0	0		
	f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a	
	Total	0	0	0	0	n.a	n.a		
	52910 Customs Agency Services	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
	Total	0	0	0	0	n.a	n.a		

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	n.a
		Total		0	0	0	0	0	n.a
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	52920 Freight Forwarding Services	a. 10,000 to less than 50,000	Established	0	0	0.2686	0.4365	n.a	n.a
		Total		0	0	0.2686	0.4365	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0.5223	0.5223	n.a	n.a
		Total		0	0	0.5352	0.5575	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.3672	0.3773	0.2127	0.2053
		Total		0	0	0.3672	0.3773	0.2127	0.2053
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0.6977	0.6977	0.2272	0.2588	0.1464	0.1464
		Total		0.6977	0.6977	0.2255	0.254	0.1464	0.1464
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0.2372	0	0	0
		Total		0	0	0.2405	0.2906	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.0737	0	0	0
		Total		0	0	0.0737	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	52991 Taxi Driver	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0.5284	0.6124	n.a	n.a
		Total		n.a	n.a	0.5326	0.6122	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.3367	0.3876	n.a	n.a
		Total		0	0	0.3367	0.3876	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.1332	0.1332	0	0
		Established		0	0	0.2557	0.2968	0	0
		Total		0	0	0.2394	0.2735	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	52999 Other Transport Support Services n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0.2517	0.4524	n.a	n.a
		Established		0	0	0.2447	0.3532	n.a	n.a
		Total		0.6315	0	0.2469	0.3807	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.4784	0.4784	n.a	n.a
		Established		0.7784	0.7784	0.3696	0.47	0	0
		Total		0.7784	0.7784	0.3855	0.4714	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0.3396	0.4974	0	0
		Established		0.9678	0.9642	0.3375	0.3608	0	0
		Total		0.9678	0.9642	0.3377	0.3723	0.1851	0
		d. 300,000 to less than 500,000	Established	0	0	0.3287	0.353	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Total	0	0	0.3287	0.353	0	0
			Established	0	n.a	0.0503	0	0	n.a
		f. 1,000,000 to less than 5,000,000	Total	0	n.a	0.0503	0	0	n.a
			Established	0	0	0.0596	0	0.3611	0
		g. 5,000,000 to less than 10,000,000	Total	0	0	0.0596	0	0.3611	0
			Established	0	0	0	0	n.a	n.a
	53010 Grain Storage Services	a. 10,000 to less than 50,000	Total	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0.0136	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	n.a	n.a	0.0136	0	n.a	n.a
			Established	0	n.a	0	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0.1613	0.2316	n.a	n.a
		d. 300,000 to less than 500,000	Total	0	0	0.1613	0.2316	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0	n.a	0	n.a
	53090 Other Warehousing and Storage Services	a. 10,000 to less than 50,000	Total	0	n.a	0	n.a	0	n.a
			Commenced	0	n.a	0	n.a	0	n.a
		b. 50,000 to less than 100,000	Total	0	n.a	0.0274	0	n.a	n.a
			Commenced	n.a	n.a	0.2721	0.4386	n.a	n.a
		c. 100,000 to less than 300,000	Total	0.7807	0	0.2552	0.4329	n.a	n.a
			Commenced	0	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Total	0	n.a	0	0	n.a	n.a
			Commenced	0	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	0	n.a	0	0	n.a	n.a
			Commenced	0	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Total	0	n.a	0	0	n.a	n.a
			Commenced	0	n.a	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Total	0	n.a	0	0	n.a	n.a
			Commenced	0	n.a	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Total	0	n.a	0	0	n.a	n.a
			Commenced	0	n.a	0	0	n.a	n.a
j.Information Media and Telecommunications	54110 Newspaper Publishing	a. 10,000 to less than 50,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
		b. 50,000 to less than 100,000	Total	0	0	0.2517	0.3352	n.a	n.a
			Established	0	0	0.2517	0.3352	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Total	0	0	0	0	0	n.a
			Established	0	0	0	0	0	n.a
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total	Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
	54120 Magazine and Other Periodical Publishing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
		Established	Established	0	0	0.239	0.4164	n.a	n.a
		Total	Total	0.4703	0	0.1662	0.3897	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	Established	0	0	0.2656	0	n.a	n.a
		Total	Total	0	0	0.2732	0.4174	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0	0	0.3896	0.3896	n.a	n.a
		Total	Total	0	0	0.3998	0.3998	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	Established	0	0	0	0	0	0
		Total	Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established	Established	0	0	0.1714	0	0	0
		Total	Total	0	0	0.1711	0.2049	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
		Established	Established	0	0	0	0	0	0
		Total	Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established	Established	0	0	0	0	n.a	n.a
		Total	Total	0	0	0	0	n.a	n.a
	54130 Book Publishing	a. 10,000 to less than 50,000	Commenced	0	0	0.1295	0.3781	n.a	n.a
		Established	Established	0.6066	0.718	0.2425	0.4615	n.a	n.a
		Total	Total	0.5883	0.7116	0.2265	0.4504	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
		Established	Established	0.4555	0.5764	0.2319	0.3476	0	0
		Total	Total	0.4555	0.5764	0.2051	0.3476	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0.5659	0.7036	0.318	0.4026	n.a	n.a
		Total	Total	0.6258	0.7379	0.3694	0.4418	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
		Established	Established	0	0	0	0	n.a	n.a
		Total	Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
		Total	Total	0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total	Total	0	0	0	0	0	0
	54140 Directory and Mailing List Publishing	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Total	Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total	Total	0	0	0	0	n.a	n.a
	54190 Other Publishing (except Software, Music and Internet)	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	54200 Software Publishing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.187	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	55110 Motion Picture and Video Production	a. 10,000 to less than 50,000	Commenced	0	0	0.1515	0.2874	n.a	n.a
			Established	0.8235	0.9028	0.1301	0.3543	0	n.a
			Total	0.8083	0.8711	0.133	0.3447	0	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.4993	0.4993	0	0
			Established	0.7548	0.8337	0.3348	0.4336	0	0
			Total	0.7548	0.8337	0.3574	0.4441	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.3726	0.3726	n.a	n.a
			Established	0.8412	0.8412	0.3903	0.4241	0.2564	0.2244
			Total	0.776	0.776	0.3884	0.4182	0.2564	0.2244
		d. 300,000 to less than 500,000	Established	0.7042	0.7042	0.2327	0.2327	0	0
			Total	0.7042	0.7042	0.2327	0.2327	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.2393	0.2903	0	0
			Total	0	0	0.2393	0.2903	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	55120 Motion Picture and Video Distribution	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.4907	0.4907	n.a	n.a
			Total	n.a	n.a	0.4844	0.4844	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6004	0	0.0372	0	0	n.a
			Total	0.6004	0	0.0372	0	0	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	55130 Motion Picture Exhibition	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	n.a	-0.1401	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Total	0	n.a	-0.2026	0	n.a	n.a
			Commenced	0	n.a	0	0	n.a	n.a
			Established	0	n.a	0.216	0	0	n.a
		c. 100,000 to less than 300,000	Total	0	n.a	0.2346	0.4091	0	n.a
			Established	0	0	0.1384	0	0	n.a
			Total	0	0	0.1384	0	0	n.a
		d. 300,000 to less than 500,000	Established	0	n.a	0	0	0	n.a
			Total	0	n.a	0	0	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0.1539	0.1539	0.1948	0.1948
			Total	0	0	0.1539	0.1539	0.1948	0.1948
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0.8763	0.8763	0.1847	0.1847	0.1663	0.1663
			Total	0.8763	0.8763	0.1847	0.1847	0.1663	0.1663
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	55140 Post-production Services and Other Motion Picture and Video Services	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.8135	0.8503	0.1571	0.2915	n.a	n.a
			Total	0.8245	0.8587	0.1836	0.3122	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.5688	0.6075	n.a	n.a
			Total	0	0	0.5538	0.587	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.4771	0.4771	0	0
			Total	0	0	0.4771	0.4771	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	55210 Music Publishing	a. 10,000 to less than 50,000	Established	0	0	0.0076	0	n.a	n.a
			Total	0	0	0.0076	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	55220 Music and Other Sound Recording Activities	a. 10,000 to less than 50,000	Commenced	0	0	0.1392	0	n.a	n.a
			Established	0.7977	0.797	0.1573	0.3755	n.a	n.a
			Total	0.819	0.8029	0.1537	0.3721	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	-0.114	0	n.a	n.a
			Established	0.6787	0	0.1439	0.3321	n.a	n.a
			Total	0.7109	0.8661	0.0901	0.3095	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6785	0	0.1347	0.2555	0	0
			Total	0.6785	0	0.1347	0.2555	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4028	0.4028	0	0
			Total	0	0	0.4644	0.4644	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	56100 Radio Broadcasting	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	56210 Free-to-Air Television Broadcasting	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	0	n.a
		Total		n.a	n.a	0	0	0	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	56220 Cable and Other Subscription Broadcasting	b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	57000 Internet Publishing and Broadcasting	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0.6762	0.7068	0.2284	0.4083	n.a	n.a
		Total		0.6762	0.7068	0.2639	0.4279	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.8479	0.8473	0.5496	0.6207	n.a	n.a
		Total		0.8329	0.831	0.5609	0.6207	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.326	0.4135	0	0
		Established		0.7504	0.7504	0.4691	0.5099	0	0
		Total		0.7512	0.7512	0.4218	0.479	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0.2752	0.332	0	0
		Total		0	0	0.3268	0.384	0	0
	58010 Wired Telecommunications Network Operation	e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0.3745	0	n.a	n.a
		Total		0	0	0.3875	0.5022	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.0689	0	n.a	n.a
		Total		0	0	0.0689	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	58020 Other Telecommunications Network Operation	a. 10,000 to less than 50,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.5046	0.5046	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	58090 Other Telecommunications Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0.5547	0.5547	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	59100 Internet Service Providers and Web Search Portals	a. 10,000 to less than 50,000	Commenced	0	n.a	-0.0714	0	0	0
			Established	0	0	0.2882	0.3755	n.a	n.a
			Total	0.6784	0	0.1508	0.4068	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.656	0.6745	0.2081	0.3611	n.a	n.a
			Total	0.6931	0.7319	0.2057	0.3744	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	n.a
			Established	0.5104	0.5937	0.086	0.2423	0	n.a
			Total	0.4941	0.5733	0.066	0.2231	0	n.a
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	59210 Data Processing and Web Hosting Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2333	0.3943	n.a	n.a
			Total	0	0	0.2507	0.3931	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2014	0.3128	n.a	n.a
			Total	0	0	0.252	0.353	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Established	0	n.a	0.3806	0.5261	0	0
		Total		0	n.a	0.3806	0.5261	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	59220 Electronic Information Storage Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	n.a	0.2529	0.4253	n.a	n.a
		Total		0	n.a	0.2428	0.3935	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0	0	0	0
		Total		0	0	0.4365	0.4365	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	60100 Libraries and Archives	a. 10,000 to less than 50,000	Established	0	0	0.4069	0	n.a	n.a
		Total		0	0	0.4069	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	60200 Other Information Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0.5854	0.5854	n.a	n.a
k.Financial and Insurance Services	62210 Banking	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
		Total		0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established		n.a	n.a	0	0	n.a	n.a
		Total		0	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	62230 Credit Union Operation	d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	62290 Other Depository Financial Intermediation	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
		Established		0	0	0.5147	0.5147	n.a	n.a
		Total		0	0	0.4004	0.5147	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	62300 Non-Depository Financing	h. 10,000,000 to less than 20,000,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3591	0.5087	n.a	n.a
			Total	0	0	0.2999	0.5477	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.5935	0	0.2495	0.3327	0	0
			Total	0.5935	0	0.2495	0.3327	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.0987	0	0.2246	0
			Total	0	0	0.0921	0.4939	0.2619	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	n.a
			Total	n.a	n.a	0	0	0	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	62400 Financial Asset Investing	a. 10,000 to less than 50,000	Commenced	0.1061	0	-0.1052	0.2733	n.a	n.a
			Established	0.2695	0.5093	0.1545	0.4695	n.a	n.a
			Total	0.2454	0.4823	0.1282	0.458	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.1139	0.2154	n.a	n.a
			Established	0.1793	0.5225	0.2567	0.5325	n.a	n.a
			Total	0.1699	0.4601	0.2446	0.5057	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0.2023	0.3093	0.1042	0.2423	n.a	n.a
			Established	0.1376	0.3202	0.2161	0.4229	0	0
			Total	0.1504	0.3173	0.1985	0.3939	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0.233	0.233	n.a	n.a
			Established	0.1664	0.3471	0.1043	0.2603	0.1191	0
			Total	0.1667	0.312	0.1172	0.2559	0.1191	0
		e. 500,000 to less than 1,000,000	Commenced	-0.0396	0	0.0086	0.2041	n.a	n.a
			Established	0.1473	0.2737	0.0975	0.1904	0	0
			Total	0.1172	0.2526	0.0852	0.1919	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0.0128	0.0273	0.0082	0.0179	n.a	n.a
			Established	0.0335	0.1127	0.0193	0.0835	0	0
			Total	0.0316	0.1008	0.0182	0.075	0	0
		g. 5,000,000 to less than 10,000,000	Commenced	0	n.a	0	0	0	0
			Established	0.1263	0.1416	0.0432	0.0915	0	0
			Total	0.1185	0.1416	0.0458	0.0972	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.1394	0.182	0.0975	0.1782	n.a	n.a
			Total	0.1054	0.1509	0.0747	0.1407	n.a	n.a
		i. 20,000,000 or more	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.0698	0	0.0566	0.0566	0	0
			Total	0.0595	0	0.0485	0.0566	0	0
	63100 Life Insurance	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	63220 General Insurance	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0.3366	0.5177	n.a	n.a
		Total		0	0	0.3497	0.5093	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.4755	0.517	n.a	n.a
		Total		0	0	0.4755	0.517	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.602	0.602	0	0
		Total		0	0	0.602	0.602	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0	0	0	0
		Total		0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	63300 Superannuation Funds	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	64110 Financial Asset Broking Services	d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.005	0.2533	0.1322	0.4192	n.a	n.a
		Total		0.0122	0.2315	0.1346	0.3874	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0.0286	0	n.a	n.a
		Established		0.1134	0	0.1583	0.4197	0	0
		Total		0.0677	0	0.1408	0.4156	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.4378	0.5732	n.a	n.a
		Established		0.1851	0.3775	0.2481	0.401	0	0
		Total		0.1832	0.375	0.2633	0.4172	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.1667	0	0.0951	0.4254	0	0
		Total		0.1413	0	0.1491	0.4601	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.0538	0	0.2266	0.2993	0.2929	0
		Total		0.0531	0.0742	0.2161	0.2807	0.2929	0
		f. 1,000,000 to less than 5,000,000	Commenced	0.015	0	0.1057	0	0	0
		Established		0.0033	0.0292	0.119	0.2173	0.2879	0.1629
		Total		0.0058	0.0403	0.1169	0.2226	0.2769	0.1685
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	0	0	n.a
		Total		0	n.a	0	0	0	n.a
		h. 10,000,000 to less than 20,000,000	Commenced	0	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
I. Rental, Hiring and Real Estate Services	64190 Other Auxiliary Finance and Investment Services	i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0.0159	0.0283	n.a	n.a
			Established	0	n.a	0	0	0	0
	64200 Auxiliary Insurance Services	a. 10,000 to less than 50,000	Total	0	n.a	0	0	0	0
			Commenced	0	0	0.3915	0.5475	n.a	n.a
			Established	0.456	0.5705	0.3115	0.4979	0	n.a
		b. 50,000 to less than 100,000	Total	0.4288	0.5822	0.3231	0.5054	0	n.a
			Commenced	0	0	0.4036	0.4617	n.a	n.a
			Established	0.4725	0.577	0.4006	0.4969	0.596	0
		c. 100,000 to less than 300,000	Total	0.5077	0.5977	0.401	0.4919	0.596	0
			Commenced	0	0	0.4042	0.458	0.3071	0.3007
			Established	0.4552	0.7166	0.3658	0.4666	0.4275	0.3731
		d. 300,000 to less than 500,000	Total	0.4613	0.7282	0.372	0.4652	0.4002	0.3549
			Commenced	0	n.a	0.2913	0.3254	0.3868	0.3868
			Established	0.4225	0.4405	0.3636	0.4079	0.2905	0.2797
		e. 500,000 to less than 1,000,000	Total	0.3882	0.4405	0.3559	0.3994	0.3006	0.2911
			Commenced	0	n.a	0.294	0.4843	0.1543	0
			Established	0.5538	0.5894	0.2911	0.3249	0.2973	0.2901
		f. 1,000,000 to less than 5,000,000	Total	0.4892	0.5894	0.2914	0.3327	0.2875	0.2812
			Commenced	0	0	0.1103	0.2461	0.2587	0
			Established	0.3373	0.4513	0.2871	0.3308	0.2526	0.2618
		g. 5,000,000 to less than 10,000,000	Total	0.3637	0.4703	0.2734	0.3258	0.2531	0.264
			Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	64200 Auxiliary Insurance Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.5483	0.5931	n.a	n.a
			Total	n.a	n.a	0.5516	0.5958	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.5303	0.5567	n.a	n.a
			Total	0	0	0.536	0.5605	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4506	0.5421	0.2175	0.2059
			Total	0	0	0.4573	0.5445	0.2175	0.2059
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.4467	0.4795	0.2908	0.298
			Total	0	0	0.4415	0.4708	0.3175	0.3273
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0.448	0.4698	0.2483	0.2551
			Total	n.a	n.a	0.4411	0.4614	0.2449	0.2511
		f. 1,000,000 to less than 5,000,000	Established	0	n.a	0.3278	0.4104	0.2384	0.2501
			Total	0	n.a	0.3278	0.4104	0.2384	0.2501
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	66110 Passenger Car Rental and Hiring	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0	n.a	0.0844	0.3197	n.a	n.a
			Total	0	n.a	0.0914	0.3192	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.263	0.3818	n.a	n.a
			Total	0	0	0.263	0.3818	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0.0605	0	n.a	n.a
			Established	0	0	0.1743	0.3244	0	0
			Total	0	0	0.1592	0.334	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	-0.0158	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.0748	0.121	0.1156	0
			Total	0	0	0.0748	0.121	0.1156	0
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	n.a	0	n.a
			Total	n.a	n.a	0	n.a	0	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	66190 Other Motor Vehicle and Transport Equipment Rental and Hire	a. 10,000 to less than 50,000	Commenced	0	n.a	0.0131	0.5033	n.a	n.a
			Established	0.698	0.8129	-0.0058	0.3622	0	n.a
			Total	0.5949	0.8129	-0.0026	0.3828	0	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.1587	0.5064	n.a	n.a
			Established	0.74	0.8172	0.1745	0.3618	0	0
			Total	0.74	0.8172	0.1727	0.3779	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.1586	0.302	n.a	n.a
			Established	0.719	0.7565	0.2489	0.3719	0.1797	0.15
			Total	0.6927	0.7552	0.233	0.3606	0.1797	0.15
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6136	0.5888	0.1374	0.227	0.1735	0
			Total	0.6136	0.5888	0.1126	0.2235	0.1735	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.4598	0.5523	-0.014	0.1739	0.086	0
			Total	0.4598	0.5523	0.0004	0.1803	0.086	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.3453	0.3491	0.095	0.1054	0.1277	0.1254
			Total	0.3453	0.3491	0.1403	0.1524	0.1277	0.1254
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	66200 Farm Animal and Bloodstock Leasing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	n.a	0.094	0	n.a	n.a
			Total	0	n.a	-0.0462	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
	66310 Heavy Machinery and Scaffolding Rental and Hiring	a. 10,000 to less than 50,000	Commenced	0	0	0.3303	0.4564	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7041	0.7944	0.2554	0.4522	0	0
			Total	0.6988	0.7768	0.2627	0.4527	0	0
			Commenced	n.a	n.a	-0.0809	0	0	n.a
		b. 50,000 to less than 100,000	Established	0.7794	0.7937	0.2687	0.4378	0	0
			Total	0.7794	0.7937	0.2472	0.43	0	0
			Commenced	0	0	0.1312	0.4142	0	0
		c. 100,000 to less than 300,000	Established	0.7971	0.798	0.2507	0.3506	0.2402	0.1903
			Total	0.7963	0.7966	0.241	0.3548	0.2205	0.1799
			Commenced	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0.7625	0.8713	0.1613	0.268	0.188	0.1649
			Total	0.7078	0.7542	0.1679	0.2635	0.1811	0.1588
			Commenced	n.a	n.a	0	n.a	0	n.a
		e. 500,000 to less than 1,000,000	Established	0.8338	0.9176	0.109	0.2126	0.2088	0.2208
			Total	0.8338	0.9176	0.0981	0.2126	0.229	0.2208
			Commenced	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.6146	0.5576	0.1304	0.1784	0.2007	0.204
			Total	0.5763	0.5168	0.129	0.1718	0.2388	0.2471
			Established	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Total	0	0	0	0	0	0
			Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	66320 Video and Other Electronic Media Rental and Hiring	a. 10,000 to less than 50,000	Commenced	0.5534	0	0.0795	0.5524	n.a	n.a
			Established	0.5935	0.7844	0.1633	0.3936	0	0
			Total	0.5831	0.8326	0.1458	0.4238	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.3671	0.3671	n.a	n.a
			Established	0.6365	0.7112	0.1445	0.2537	0	0
			Total	0.6501	0.7219	0.1657	0.2672	0	0
		c. 100,000 to less than 300,000	Commenced	0.6101	0.6537	0.0608	0.1479	0.2333	0
			Established	0.6889	0.7055	0.1344	0.2073	0.2149	0.1779
			Total	0.6738	0.696	0.1212	0.1974	0.2178	0.1808
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6941	0.7217	0.0738	0.1324	0.1833	0.1666
			Total	0.6852	0.7207	0.0723	0.1352	0.1836	0.1653
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7011	0.731	0.0688	0.0994	0.1949	0.192
			Total	0.6998	0.7282	0.0708	0.1007	0.1943	0.1914
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5079	0.5138	0.0789	0.0836	0.1675	0.1689
			Total	0.5058	0.5114	0.0812	0.0858	0.1652	0.1664
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	66390 Other Goods and Equipment Rental and Hiring n.e.c.	a. 10,000 to less than 50,000	Commenced	0.6765	0.7175	0.0922	0.3186	n.a	n.a
			Established	0.6986	0.7691	0.1624	0.3569	0	n.a
			Total	0.6956	0.7618	0.154	0.3527	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.7458	0.8042	0.3076	0.4219	n.a	n.a
			Established	0.7278	0.8126	0.252	0.432	0.5736	0
			Total	0.7303	0.8112	0.2587	0.4306	0.5736	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Commenced	0.5451	0.6212	0.2187	0.2695	0.1678	0
			Established	0.7254	0.7262	0.255	0.335	0.2684	0.2428
			Total	0.704	0.7146	0.2515	0.3284	0.2527	0.2328
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.7053	0.7063	0.1821	0.2676	0.1763	0.1709
			Total	0.7005	0.7002	0.1789	0.2601	0.1758	0.1706
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.6821	0.6831	0.161	0.2099	0.2121	0.2173
			Total	0.6882	0.69	0.1614	0.207	0.2131	0.2183
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	n.a
			Established	0.4653	0.5662	0.0413	0.1093	0.1728	0.1504
			Total	0.4703	0.5689	0.0371	0.1106	0.1746	0.1504
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	66400 Non-Financial Intangible Assets (Except Copyrights) Leasing	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.6074	0.6961	n.a	n.a
			Established	n.a	n.a	0.7277	0.7661	n.a	n.a
			Total	n.a	n.a	0.717	0.7603	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.6861	0.7642	0	0
			Total	0	0	0.691	0.7662	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.4871	0	0.529	0.6044	0	n.a
			Total	0.4871	0	0.5391	0.6135	0	n.a
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.262	0.4248	0	0
			Total	0.4805	0	0.252	0.3897	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	67110 Residential Property Operators	a. 10,000 to less than 50,000	Commenced	0.596	0	0.2489	0.4791	n.a	n.a
			Established	0.6298	0.8169	0.2179	0.4794	0	n.a
			Total	0.6275	0.8127	0.2205	0.4794	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.7133	0.6676	0.259	0.4348	0	0
			Established	0.6954	0.7378	0.2901	0.4769	0.3612	0
			Total	0.697	0.7288	0.288	0.4742	0.3422	0
		c. 100,000 to less than 300,000	Commenced	0.5863	0.6358	0.1603	0.3281	0.2251	0
			Established	0.6003	0.6054	0.2973	0.4264	0.2694	0.2908
			Total	0.5984	0.6092	0.287	0.42	0.2622	0.2782
		d. 300,000 to less than 500,000	Commenced	0.1286	0	0.16	0.3008	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio		
				All	Profitable	All	Profitable	All	Profitable	
			Established	0.4857	0.598	0.1932	0.3509	0.1976	0.1439	
		Total	0.4423	0.5707	0.1903	0.3467	0.1976	0.1439		
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.0623	0.2819	0	0	
			Established	0.3767	0.3581	0.1959	0.2954	0.1196	0.1319	
		Total	0.4045	0.4005	0.1873	0.2947	0.1209	0.1327		
		f. 1,000,000 to less than 5,000,000	Commenced	0.2219	0	0.0324	0.1099	n.a	n.a	
			Established	0.1918	0.2784	0.1086	0.2475	0.1117	0.1176	
		Total	0.1934	0.2751	0.1035	0.2387	0.1117	0.1176		
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	n.a	n.a	
			Established	0.0616	0	0.0737	0.2339	0	0	
		Total	0.1178	0	0.0993	0.2548	0	0		
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a	
			Established	0.2841	0.4258	0.1352	0.3161	0	0	
		Total	0.2331	0.3172	0.1133	0.2369	0	0		
		i. 20,000,000 or more	Commenced	n.a	n.a	0	0	n.a	n.a	
			Established	0	0	0.3972	0.3972	0	0	
		Total	0	0	0.4574	0.4574	0	0		
		67120 Non-Residential Property Operators	a. 10,000 to less than 50,000	Commenced	0.4955	0	0.1471	0.4032	n.a	n.a
				Established	0.6815	0.742	0.2341	0.4903	0	0
			Total	0.6696	0.738	0.2254	0.4817	0	0	
			b. 50,000 to less than 100,000	Commenced	0.6034	0.6946	0.1431	0.4258	0	0
				Established	0.6694	0.7479	0.2918	0.4778	0.533	0
			Total	0.6617	0.7434	0.28	0.4744	0.4872	0.4533	
			c. 100,000 to less than 300,000	Commenced	0.4813	0.5491	0.2188	0.407	0.2532	0
			Established	0.6113	0.6487	0.2822	0.4393	0.2708	0.253	
		Total	0.6007	0.6415	0.2779	0.4373	0.2689	0.2458		
		d. 300,000 to less than 500,000	Commenced	0.5361	0.5787	0.2028	0.3933	0.2614	0	
			Established	0.47	0.5256	0.2365	0.3433	0.1876	0.1915	
		Total	0.4763	0.5295	0.2339	0.3467	0.196	0.1926		
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.3926	0.3926	0	0	
			Established	0.4019	0.4903	0.1735	0.305	0.1718	0.1634	
		Total	0.4015	0.4888	0.1816	0.3093	0.1737	0.166		
		f. 1,000,000 to less than 5,000,000	Commenced	0.3879	0.561	0.2363	0.3544	0	0	
			Established	0.319	0.3654	0.1723	0.2849	0.158	0.137	
		Total	0.3217	0.3725	0.1754	0.2884	0.1624	0.1443		
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	n.a	n.a	
			Established	0.3739	0.4143	0.1471	0.2137	0.1652	0.1591	
		Total	0.3631	0.3987	0.1368	0.2133	0.1652	0.1591		
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	n.a	n.a	
			Established	0.525	0	-0.0161	0.1156	0.1266	0	
		Total	0.509	0.4024	0.0341	0.1656	0.1266	0		
		i. 20,000,000 or more	Commenced	0	n.a	0	0	n.a	n.a	
			Established	0.4593	0.6266	0.2627	0.3117	0	0	
		Total	0.3155	0.6266	0.1931	0.2193	0	0		
	67200 Real Estate Services	a. 10,000 to less than 50,000	Commenced	0	0	0.3312	0.4763	n.a	n.a	
		Established	0.7164	0.7863	0.3007	0.5021	0	0		
	Total	0.7154	0.7755	0.3045	0.4988	0	0			
	b. 50,000 to less than 100,000	Commenced	0	0	0.2318	0.4052	0	0		
		Established	0.5765	0.6905	0.3802	0.4689	0.4498	0		
	Total	0.551	0.6613	0.3602	0.4614	0.4447	0			
	c. 100,000 to less than 300,000	Commenced	0.8022	0.8012	0.2965	0.3694	0.3791	0.2842		

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.704	0.7507	0.3752	0.4387	0.2728	0.2442
			Total	0.7172	0.7576	0.3645	0.4295	0.2962	0.2509
		d. 300,000 to less than 500,000	Commenced	0.4494	0.5355	0.159	0.244	0.3054	0
			Established	0.4198	0.516	0.2596	0.3173	0.2986	0.2715
			Total	0.428	0.521	0.2443	0.308	0.2994	0.2658
		e. 500,000 to less than 1,000,000	Commenced	0.6945	0.6692	0.2116	0.2902	0.2593	0.2045
			Established	0.5643	0.5979	0.2381	0.2848	0.2652	0.2633
			Total	0.6013	0.6189	0.2342	0.2855	0.2643	0.2559
		f. 1,000,000 to less than 5,000,000	Commenced	0.4907	0.4168	0.1956	0.24	0.2872	0.2482
			Established	0.3606	0.4769	0.1952	0.2363	0.3499	0.3494
			Total	0.3828	0.465	0.1953	0.2366	0.3428	0.3383
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	0	0
			Established	0.3967	0.3833	0.089	0.1686	0.3373	0.3302
			Total	0.4137	0.4086	0.1015	0.194	0.3359	0.3299
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
m.Professional, Scientific and Technical Services	69100 Scientific Research Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3469	0.4572	n.a	n.a
			Total	0	0	0.389	0.486	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2858	0.3918	0	0
			Total	0	0	0.3151	0.4139	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.555	0.555	n.a	n.a
			Established	0	0	0.5804	0.5804	0	0
			Total	0	0	0.5741	0.5741	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.2419	0	0	0
			Total	0	0	0.2419	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0.2673	0	0	0
			Total	0	0	0.2673	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1648	0.1648	0	0
			Total	0	0	0.2707	0.2707	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
	69210 Architectural Services	a. 10,000 to less than 50,000	Commenced	0.7153	0.7153	0.5473	0.6077	0	0
			Established	0.7692	0.8099	0.4322	0.5258	n.a	n.a
			Total	0.7536	0.7787	0.4495	0.5385	0	0
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.6768	0.6768	n.a	n.a
			Established	0.8463	0.8496	0.5974	0.6061	0.5214	0.5214
			Total	0.8463	0.8496	0.602	0.6103	0.5214	0.5214
		c. 100,000 to less than 300,000	Commenced	0.8575	0.8303	0.462	0.529	0	0
			Established	0.6729	0.7455	0.6177	0.6386	0.3446	0.292
			Total	0.7139	0.7634	0.608	0.6323	0.3479	0.3009
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.4408	0.5358	0.3105	0.3408	0.2616	0.2501
			Total	0.4326	0.5173	0.301	0.3377	0.265	0.2429
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0.41	0.41	0	0
			Established	0.6931	0.6931	0.3084	0.3351	0.2927	0.2781
			Total	0.6931	0.6931	0.3205	0.3445	0.2879	0.2746

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4669	0.5382	0.1682	0.1776	0.2948	0.2948
		Total		0.4869	0.5578	0.166	0.1752	0.2901	0.2901
		g. 5,000,000 to less than 10,000,000	Established	0	0	0.044	0.044	0	0
		Total		0	0	0.044	0.044	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	69220 Surveying and Mapping Services	a. 10,000 to less than 50,000	Commenced	0	0	0.4888	0.4888	n.a	n.a
			Established	0.7791	0.8529	0.2317	0.5001	0	n.a
		Total		0.7577	0.8073	0.2608	0.4983	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	0	n.a
			Established	0	0	0.4807	0.5409	0	0
		Total		0.7804	0	0.4533	0.5291	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.5571	0.5571	0	0
			Established	0.6577	0.6615	0.486	0.537	0.2201	0.203
		Total		0.7203	0.7352	0.4911	0.5385	0.2289	0.2146
		d. 300,000 to less than 500,000	Established	0	0	0.397	0.4259	0.2171	0.2034
		Total		0	0	0.397	0.4259	0.2171	0.2034
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.2162	0.2316	0.324	0.324
		Total		0	0	0.2348	0.2494	0.3142	0.3142
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.7524	0	0.3089	0.3195	0.3194	0.3139
		Total		0.7524	0	0.3057	0.3159	0.3209	0.3156
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	69230 Engineering Design and Engineering Consulting Services	a. 10,000 to less than 50,000	Commenced	0.7316	0.7316	0.5497	0.6122	n.a	n.a
			Established	0.6563	0.745	0.3639	0.4726	0	0
		Total		0.6627	0.7435	0.3819	0.4875	0	0
		b. 50,000 to less than 100,000	Commenced	0.5845	0.7825	0.5319	0.6057	0	0
			Established	0.7725	0.8031	0.4901	0.5433	0.5379	0.4708
		Total		0.7626	0.8021	0.4927	0.5473	0.6075	0.5215
		c. 100,000 to less than 300,000	Commenced	0.6332	0.7757	0.5334	0.6116	0	n.a
			Established	0.6574	0.6682	0.5119	0.5395	0.2946	0.2847
		Total		0.656	0.6731	0.5135	0.5446	0.292	0.2847
		d. 300,000 to less than 500,000	Commenced	0.4629	0	0.3007	0.3361	0.1202	0.1202
			Established	0.598	0.6222	0.3236	0.3457	0.2076	0.2086
		Total		0.5855	0.6136	0.3215	0.3449	0.1947	0.1948
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.1844	0.2172	0.2642	0.2307
			Established	0.5081	0.5676	0.219	0.2495	0.2184	0.2178
		Total		0.5171	0.5629	0.2149	0.2458	0.2271	0.22
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.1416	0.1416	0.2653	0.2653
			Established	0.448	0.5368	0.157	0.2034	0.25	0.2566
		Total		0.4727	0.562	0.1558	0.1976	0.251	0.2572
		g. 5,000,000 to less than 10,000,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.4192	0.4225	0.1774	0.2283	0.2409	0
		Total		0.408	0.4225	0.1466	0.2283	0.2386	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0.1217	0.1217	0	0
		Total		0	0	0.1217	0.1217	0	0
		i. 20,000,000 or more	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.4667	0.5202	0.0854	0.1084	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	69240 Other Specialised Design Services	a. 10,000 to less than 50,000	Total	0.4667	0.5202	0.086	0.109	0	0
			Commenced	0.6367	0.7055	0.2926	0.3933	n.a	n.a
			Established	0.7282	0.7645	0.283	0.3999	0	0
			Total	0.7168	0.757	0.2842	0.3991	0	0
		b. 50,000 to less than 100,000	Commenced	0.7558	0.7523	0.4447	0.5063	0	0
			Established	0.7269	0.737	0.4224	0.4622	0.4073	0.3609
			Total	0.7288	0.7379	0.4244	0.4661	0.3998	0.3552
		c. 100,000 to less than 300,000	Commenced	0.6917	0.6687	0.3677	0.4171	0	0
			Established	0.681	0.6954	0.3779	0.4096	0.225	0.1926
			Total	0.6818	0.6935	0.377	0.4102	0.2396	0.1982
		d. 300,000 to less than 500,000	Commenced	0	0	0.2477	0	0	0
			Established	0.655	0.655	0.2708	0.2708	0.1779	0.1779
			Total	0.6472	0.6544	0.2692	0.2755	0.1758	0.1762
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.6292	0.6283	0.2012	0.2386	0.227	0.2076
			Total	0.6109	0.6075	0.2002	0.2345	0.2219	0.203
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4992	0.5141	0.0721	0.105	0.2665	0.2724
			Total	0.4795	0.488	0.0791	0.1111	0.2665	0.2724
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	69250 Scientific Testing and Analysis Services	a. 10,000 to less than 50,000	Commenced	0	0	0.2828	0	n.a	n.a
			Established	0.7639	0	0.3827	0.4222	n.a	n.a
			Total	0.8363	0.796	0.3663	0.4475	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.9121	0.9121	0.5983	0.6264	n.a	n.a
			Total	0.9121	0.9121	0.6144	0.641	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.44	0.44	n.a	n.a
			Established	0.7037	0.7418	0.4833	0.5383	0	0
			Total	0.7039	0.7338	0.4776	0.5243	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.2403	0	0	n.a
			Total	0	0	0.2403	0	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0.1868	0	0	0
			Total	0	0	0.1868	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.6275	0	0.1727	0.1991	0.3073	0.2765
			Total	0.652	0.6772	0.1685	0.1894	0.2958	0.2696
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	69310 Legal Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.3382	0.4354	0	n.a
			Established	0	0	0.2367	0.52	0	0
			Total	0	0	0.2513	0.5063	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.4134	0	n.a	n.a
			Established	0	0	0.4132	0.4781	0	0
			Total	0	0	0.4132	0.484	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0.4188	0.4813	0	0
			Established	0.6138	0	0.3735	0.4138	0.3122	0.3059
			Total	0.6138	0	0.3806	0.4241	0.3058	0.3
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0.3901	0.3901	0	0
			Established	0.8417	0.8417	0.335	0.3649	0.2645	0.2478
			Total	0.8417	0.8417	0.3383	0.3665	0.2655	0.2498

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0.3014	0.3382	0.2834	0.2669
			Established	0.6826	0.6826	0.2935	0.3018	0.2694	0.2658
			Total	0.6826	0.6826	0.294	0.3041	0.2706	0.2659
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.3188	0.3188	0.2518	0.2518
			Established	0.7633	0.7767	0.2869	0.2997	0.229	0.2282
			Total	0.7498	0.7604	0.2887	0.3008	0.2303	0.2296
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.6666	0	0.2846	0.29	0.2341	0.2341
			Total	0.6666	0	0.2915	0.2968	0.2322	0.2322
		h. 10,000,000 to less than 20,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.7846	0	0.2821	0.298	0.2237	0.2237
			Total	0.7846	0	0.2784	0.294	0.2226	0.2226
		i. 20,000,000 or more	Established	n.a	n.a	0.3559	0.3559	0.1952	0.1952
			Total	n.a	n.a	0.3559	0.3559	0.1952	0.1952
	69320 Accounting Services	a. 10,000 to less than 50,000	Commenced	0.7674	0	0.5251	0.6039	n.a	n.a
			Established	0.8539	0.8928	0.4412	0.5533	0	0
			Total	0.8426	0.9059	0.4537	0.5611	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.5337	0.5533	0	0
			Established	0.8299	0.865	0.4797	0.5287	0.4914	0.4016
			Total	0.8218	0.8723	0.4858	0.5316	0.5084	0.4352
		c. 100,000 to less than 300,000	Commenced	0.9004	0	0.3436	0.4903	0.2869	0.2473
			Established	0.8349	0.8615	0.4531	0.4965	0.3132	0.3145
			Total	0.8473	0.8741	0.4406	0.4959	0.3096	0.3063
		d. 300,000 to less than 500,000	Commenced	0	0	0.2754	0.3058	0.2936	0.2766
			Established	0.8311	0.8246	0.312	0.3608	0.2685	0.2669
			Total	0.8301	0.8246	0.3083	0.3551	0.2714	0.268
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.3378	0.3461	0.2742	0.2742
			Established	0.7374	0.8394	0.293	0.3112	0.3138	0.3077
			Total	0.7701	0.8595	0.2986	0.3156	0.3083	0.303
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.2296	0.2426	0.3608	0.3608
			Established	0.866	0.8653	0.2813	0.2924	0.3073	0.3044
			Total	0.867	0.8663	0.277	0.2883	0.3119	0.3093
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.2531	0.2531	0.2788	0.2788
			Total	0	0	0.2564	0.2564	0.2842	0.2842
		h. 10,000,000 to less than 20,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0.2564	0.2564	0.3129	0.3129
			Total	n.a	n.a	0.2566	0.2566	0.3313	0.3313
		i. 20,000,000 or more	Established	n.a	n.a	0.2633	0.2633	0	0
			Total	n.a	n.a	0.2633	0.2633	0	0
	69400 Advertising Services	a. 10,000 to less than 50,000	Commenced	0.3543	0.3987	0.2697	0.3156	n.a	n.a
			Established	0.5285	0.6399	0.2868	0.4487	0	n.a
			Total	0.5095	0.6059	0.2845	0.429	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.7914	0.8846	0.3671	0.4751	0	0
			Established	0.5869	0.6375	0.3738	0.4468	0	n.a
			Total	0.6174	0.6778	0.373	0.4503	0	0
		c. 100,000 to less than 300,000	Commenced	0.6651	0.5969	0.4311	0.4895	0	n.a
			Established	0.572	0.6159	0.3405	0.3946	0.3212	0.3352
			Total	0.5845	0.6134	0.3519	0.4067	0.352	0.3352
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5623	0.5569	0.2225	0.2635	0.2613	0.2336

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Total	0.5611	0.5561	0.2326	0.2708	0.2748	0.2547
			Commenced	0	0	0	0	0	0
			Established	0.6157	0.6599	0.297	0.3161	0.1743	0.1743
		f. 1,000,000 to less than 5,000,000	Total	0.623	0.665	0.2771	0.3074	0.2186	0.1831
			Commenced	0	0	0	0	n.a	n.a
			Established	0.3911	0.409	0.1786	0.1905	0.2053	0.2051
		g. 5,000,000 to less than 10,000,000	Total	0.3805	0.3968	0.1772	0.1887	0.2053	0.2051
			Established	0	0	0.2117	0.2117	0	0
			Total	0	0	0.2117	0.2117	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	n.a	0	n.a
			Total	n.a	n.a	0	n.a	0	n.a
	69500 Market Research and Statistical Services	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.649	0	0.3639	0.5178	n.a	n.a
			Total	0.6442	0	0.3454	0.5008	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.5919	0.5919	0.4538	0.5057	n.a	n.a
			Total	0.5919	0.5919	0.4547	0.4989	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4618	0.5286	0	0
			Total	0	0	0.463	0.5212	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.4954	0.4954	0	0
			Total	0	0	0.4954	0.4954	0	0
		e. 500,000 to less than 1,000,000	Established	0	n.a	0.2472	0	0.1878	0
			Total	0	n.a	0.2472	0	0.1878	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0.3307	0.3307	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	69610 Corporate Head Office Management Services	e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	69621 Environmental Management Consultancy	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.3394	0.5675	n.a	n.a
			Established	0.7009	0	0.3824	0.4733	n.a	n.a
			Total	0.7009	0	0.3703	0.4965	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4999	0.6296	n.a	n.a
			Total	0	0	0.4739	0.582	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.5065	0.5065	0	0
			Total	0	0	0.4749	0.4749	0	0
		d. 300,000 to less than 500,000	Established	0	0	0.4313	0.4973	0	0
			Total	0	0	0.4313	0.4973	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2957	0.2957	0	0
			Total	0	0	0.2923	0.2923	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	69622 OHAS Consultancy	g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.3538	0.5734	n.a	n.a
			Established	0.6478	0	0.3377	0.4902	n.a	n.a
			Total	0.6478	0	0.3413	0.5092	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.504	0.504	0	0
			Total	0.8606	0.8606	0.4985	0.4985	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.4633	0.5836	0	0
			Total	0	0	0.4426	0.5419	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	0	0	n.a
			Total	0	n.a	0	0	0	n.a
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	n.a	n.a	0	0	0	0
			Total	0	0	0.3402	0.3402	0	0
	69629 Management Advice and Related Consulting Services n.e.c.	a. 10,000 to less than 50,000	Commenced	0.6495	0.6268	0.4757	0.5764	n.a	n.a
			Established	0.7189	0.7786	0.3714	0.5191	0.6769	0
			Total	0.7105	0.7591	0.3881	0.5287	0.6769	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.5516	0.6342	n.a	n.a
			Established	0.7627	0.8169	0.5227	0.5931	0.5774	0.6477
			Total	0.742	0.8175	0.5268	0.5988	0.5774	0.6477
		c. 100,000 to less than 300,000	Commenced	0.6993	0.6951	0.5133	0.5642	0	0
			Established	0.658	0.666	0.4676	0.528	0.335	0.3208
			Total	0.6632	0.6698	0.4732	0.5326	0.3587	0.3507
		d. 300,000 to less than 500,000	Commenced	0	0	0.288	0.3429	0.3938	0.3992
			Established	0.6632	0.6368	0.2906	0.3756	0.3241	0.3146
			Total	0.6601	0.6344	0.2902	0.3705	0.3417	0.3379
		e. 500,000 to less than 1,000,000	Commenced	0.7143	0	0.2891	0.3264	0	0
			Established	0.5231	0.5243	0.2678	0.3204	0.2465	0.2418
			Total	0.5582	0.5613	0.2705	0.3212	0.2383	0.239
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.6158	0.6606	0.2301	0.2736	0.2904	0.2937
			Total	0.6138	0.655	0.2358	0.2788	0.2857	0.2885
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	0.0312	0	0	0
			Total	0	0	-0.0896	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Established	n.a	n.a	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	69700 Veterinary Services	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.9675	0	0.1358	0.3445	n.a	n.a
			Total	0.9444	0	0.1185	0.3445	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.3196	0.554	n.a	n.a
			Total	0	0	0.2954	0.4982	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.2269	0.2269	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7291	0.7511	0.3215	0.4014	0	0
			Total	0.7154	0.729	0.3008	0.3585	0.2576	0.2388
		d. 300,000 to less than 500,000	Commenced	0	0	0.1682	0.1682	0.305	0.305
			Established	0.6612	0.6666	0.2745	0.3086	0.1554	0.1465
			Total	0.6747	0.6803	0.259	0.2869	0.1875	0.1835
		e. 500,000 to less than 1,000,000	Commenced	0.7138	0.7207	0.2027	0.2292	0.2717	0.2483
			Established	0.7052	0.7058	0.2481	0.2701	0.2118	0.209
			Total	0.7065	0.708	0.2432	0.266	0.2193	0.2136
		f. 1,000,000 to less than 5,000,000	Commenced	0.6965	0.6965	0.1882	0.1882	0.2847	0.2847
			Established	0.7277	0.7277	0.1894	0.1942	0.2541	0.2544
			Total	0.7243	0.7243	0.1893	0.1937	0.2566	0.2569
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.1022	0	0	0
			Total	0	0	0.1093	0.1266	0.2909	0
	69910 Professional Photographic Services	a. 10,000 to less than 50,000	Commenced	0.6568	0.815	0.1294	0.4148	n.a	n.a
			Established	0.7664	0.8332	0.1598	0.3686	n.a	n.a
			Total	0.751	0.8312	0.156	0.374	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.8509	0.8724	0.2719	0.3675	0	0
			Established	0.7898	0.8216	0.3145	0.3909	0	0
			Total	0.7956	0.8267	0.3113	0.3894	0.3951	0
		c. 100,000 to less than 300,000	Commenced	0.8294	0	0.4075	0.4378	n.a	n.a
			Established	0.7686	0.8108	0.3273	0.3818	0.2202	0.1949
			Total	0.7715	0.8109	0.332	0.3853	0.2202	0.1949
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.6029	0.6557	0.232	0.2838	0.1251	0
			Total	0.601	0.6452	0.2103	0.2676	0.1731	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.1394	0.1394	0	0
			Total	0	0	0.1425	0.1425	0.237	0.237
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	69990 Other Professional, Scientific and Technical Services n.e.c.	a. 10,000 to less than 50,000	Commenced	0	n.a	0.5726	0.601	n.a	n.a
			Established	0	0	0.4776	0.597	n.a	n.a
			Total	0	0	0.5031	0.5982	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.4777	0.56	0	0
			Total	0	0	0.4466	0.5202	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.0777	0.1154	0	0
			Established	0.6726	0.6854	0.4328	0.478	0.1721	0
			Total	0.5937	0.5853	0.3699	0.4168	0.2733	0.228
		d. 300,000 to less than 500,000	Established	0	0	0.2258	0	0	0
			Total	0	0	0.2258	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0.3219	0.3219	0	0
			Total	n.a	n.a	0.3219	0.3219	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	n.a	0	0	0	0
			Total	0	n.a	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	70000 Computer System Design and Related Services	a. 10,000 to less than 50,000	Commenced	0.7046	0.7203	0.5084	0.5812	n.a	n.a
			Established	0.645	0.7145	0.3828	0.4996	0	0
			Total	0.6542	0.7156	0.4043	0.5144	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Commenced	0.4877	0.5468	0.4996	0.5449	0	0
			Established	0.6824	0.7276	0.4894	0.5488	0.5423	0.5388
			Total	0.6531	0.7003	0.4908	0.5482	0.5582	0.5618
		c. 100,000 to less than 300,000	Commenced	0.6565	0.6993	0.3958	0.5274	0.2416	0
			Established	0.6538	0.663	0.4946	0.5106	0.2817	0.2861
			Total	0.6541	0.6668	0.485	0.512	0.2759	0.276
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5611	0.5669	0.2836	0.2961	0.2053	0.1973
			Total	0.5704	0.5757	0.2837	0.2953	0.2179	0.2116
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.6546	0.6561	0.2299	0.2541	0.3149	0.3047
			Total	0.6397	0.6395	0.2294	0.2524	0.3075	0.2971
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.1673	0.1673	0.2074	0.2074
			Established	0.6218	0.6183	0.2188	0.2299	0.3073	0.302
			Total	0.5757	0.5696	0.2095	0.2181	0.2858	0.2807
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
n.Administrative and Support Services	72110 Employment Placement and Recruitment Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3679	0.4646	0	n.a
			Total	0	0	0.4162	0.5067	0	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	0	n.a
			Established	n.a	n.a	0.4555	0.4981	n.a	n.a
			Total	n.a	n.a	0.4037	0.5011	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.3982	0.4342	n.a	n.a
			Established	0.8059	0.8113	0.2988	0.3942	0.3953	0.3364
			Total	0.7589	0.7567	0.3158	0.4015	0.3953	0.3364
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.447	0.5086	0.3491	0.3491
			Total	0	0	0.4353	0.4891	0.356	0.356
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.3143	0	0	0
			Established	0	0	0.1473	0.178	0.5422	0.4951
			Total	0	0	0.1975	0.2424	0.4996	0.4299
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.2211	0.232	0.4206	0.4206
			Total	0.5217	0.5217	0.2186	0.229	0.4286	0.4286
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.1369	0.1369	0.6751	0.6751
			Total	0	0	0.1318	0.1318	0.5879	0.5879
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	72120 Labour Supply Services	a. 10,000 to less than 50,000	Commenced	0	n.a	0.4689	0.6072	0	0
			Established	0.8112	0.8814	0.377	0.5255	n.a	n.a
			Total	0.8243	0.8814	0.3954	0.5416	0	0
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.4295	0.5518	n.a	n.a
			Established	0.8212	0.8367	0.4027	0.4349	n.a	n.a
			Total	0.8212	0.8367	0.4067	0.4496	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0.0298	0	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.6642	0.7262	0.2469	0.3353	0.4112	0.4112
			Total	0.6203	0.7262	0.2183	0.3267	0.459	0.4586
		d. 300,000 to less than 500,000	Established	0.8148	0.8148	0.3613	0.3613	0	0
			Total	0.8148	0.8148	0.3613	0.3613	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5652	0	0.1142	0.1292	0.666	0.666
			Total	0.6125	0.5822	0.1166	0.13	0.6158	0.6158
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.1513	0.1618	0.5755	0.5997
			Total	0	0	0.1355	0.1439	0.6114	0.6349
		g. 5,000,000 to less than 10,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0.1371	0.1371	0	0
		i. 20,000,000 or more	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	72200 Travel Agency and Tour Arrangement Services	a. 10,000 to less than 50,000	Commenced	0	0	0.3484	0.3484	n.a	n.a
			Established	0	0	0.31	0.4551	n.a	n.a
			Total	0.7999	0	0.3152	0.4374	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.4869	0	0.145	0.3896	0	n.a
			Established	0.4424	0	0.2047	0.3848	0	0
			Total	0.457	0.7803	0.1939	0.3855	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.1444	0.1654	0	0
			Established	0.4763	0.5177	0.2283	0.3036	0.3135	0.2918
			Total	0.4818	0.5489	0.2201	0.2887	0.3061	0.2835
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5364	0.5364	0.2206	0.2517	0.2725	0.2614
			Total	0.6029	0.6029	0.2181	0.247	0.28	0.2705
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.3142	0.2655	0.0961	0.1134	0.2638	0.3117
			Total	0.3023	0.2543	0.0903	0.1058	0.2624	0.3013
		f. 1,000,000 to less than 5,000,000	Established	0.1172	0.1219	0.0474	0.0543	0.0591	0.0616
			Total	0.1172	0.1219	0.0474	0.0543	0.0591	0.0616
		g. 5,000,000 to less than 10,000,000	Established	0	0	0.0584	0.0584	0	0
			Total	0	0	0.0584	0.0584	0	0
		h. 10,000,000 to less than 20,000,000	Commenced	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	72910 Office Administrative Services	a. 10,000 to less than 50,000	Commenced	0	n.a	0.4438	0.5647	n.a	n.a
			Established	0.7576	0.7951	0.4205	0.5241	0	0
			Total	0.7701	0.7951	0.4242	0.5303	0	0
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0.5861	0.7511	0	0
			Established	0	0	0.3699	0.4499	0.5315	0.4871
			Total	0	0	0.3961	0.4835	0.5444	0.5053
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0.3187	0	0	0
			Established	0.5821	0.5462	0.2233	0.3094	0.4413	0.4413
			Total	0.5821	0.5462	0.2299	0.3159	0.4476	0.4361
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.1684	0.202	0.452	0.4513
			Total	0.6683	0	0.1703	0.2028	0.4577	0.4574

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7443	0.833	0.1176	0.1549	0.4874	0.482
			Total	0.6709	0.7254	0.1185	0.1527	0.4872	0.4821
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.2747	0.2902	0.4011	0.3743
			Total	0	0	0.2765	0.2916	0.3975	0.3714
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	72920 Document Preparation Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8256	0.8256	0.3698	0.5005	0	n.a
			Total	0.8256	0.8256	0.4363	0.5568	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6249	0.6249	0.4644	0.5324	0	n.a
			Total	0.6207	0.6207	0.4519	0.5132	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.5385	0.5827	n.a	n.a
			Total	0	0	0.5014	0.5383	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	72930 Credit Reporting and Debt Collection Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.2979	0.4159	n.a	n.a
			Total	n.a	n.a	0.3191	0.4132	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.3893	0.4277	0	n.a
			Total	0	0	0.3761	0.4104	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0	n.a	0.3517	0.4592	0	0
			Total	0	0	0.3088	0.3919	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0	0	0	0
			Total	0	0	0	0	0	0
	72940 Call Centre Operation	e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		a. 10,000 to less than 50,000	Established	0	0	0.2956	0	n.a	n.a
			Total	0	0	0.2956	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	n.a	0	n.a
		Total		n.a	n.a	0	n.a	0	n.a
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	72990 Other Administrative Services n.e.c.	a. 10,000 to less than 50,000	Commenced	0.6263	0.6307	0.262	0.5113	n.a	n.a
			Established	0.5661	0.594	0.2355	0.4566	n.a	n.a
			Total	0.5824	0.6085	0.2403	0.4679	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.3849	0.4173	n.a	n.a
			Established	0.5455	0.627	0.2929	0.4113	0.5196	0
			Total	0.5305	0.6322	0.3057	0.4123	0.5196	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.357	0.5379	n.a	n.a
			Established	0.5344	0.5775	0.231	0.322	0.3102	0.3414
			Total	0.5452	0.581	0.2451	0.3463	0.3102	0.3414
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.237	0.2804	0.2604	0.1997
			Total	0	0	0.2155	0.2957	0.2604	0.1997
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	n.a
			Established	0.5258	0.6046	0.1436	0.2273	0.3073	0.3073
			Total	0.5204	0.629	0.1284	0.2274	0.2747	0.3073
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	n.a
			Established	0.6748	0.6844	0.0938	0.1629	0.2395	0.2395
			Total	0.6413	0.6439	0.0851	0.1583	0.2489	0.2395
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	73110 Building and Other Industrial Cleaning Services	a. 10,000 to less than 50,000	Commenced	0.9008	0.9225	0.4954	0.5631	n.a	n.a
			Established	0.8613	0.9144	0.529	0.5817	0.6536	0.5967
			Total	0.869	0.916	0.5235	0.5787	0.6536	0.5967
		b. 50,000 to less than 100,000	Commenced	0.8618	0.8869	0.547	0.5757	0.3357	0.3357
			Established	0.9003	0.9092	0.5588	0.5756	0.4177	0.3995
			Total	0.8954	0.9064	0.5575	0.5756	0.4085	0.3914
		c. 100,000 to less than 300,000	Commenced	0.8045	0.8073	0.4464	0.458	0.3452	0.3445
			Established	0.8128	0.824	0.4361	0.4503	0.2758	0.2727
			Total	0.8121	0.8226	0.437	0.451	0.2805	0.2775
		d. 300,000 to less than 500,000	Commenced	0	0	0.2537	0.2537	0.2739	0.2739
			Established	0.7251	0.7381	0.2786	0.2845	0.3115	0.3111
			Total	0.7067	0.7185	0.2771	0.2826	0.3094	0.309
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.1449	0.1449	0	0
			Established	0.6479	0.6532	0.1792	0.205	0.2929	0.2951
			Total	0.617	0.6212	0.1766	0.2001	0.2876	0.2892
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.106	0.106	0	0
			Established	0.562	0.562	0.1528	0.1682	0.2808	0.263
			Total	0.51	0.5373	0.1455	0.1578	0.2843	0.2685
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	73120 Building Pest Control Services	a. 10,000 to less than 50,000	Commenced	0.8887	0.884	0.1862	0.3215	n.a	n.a
			Established	0.8268	0.8912	0.2872	0.3652	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Total	0.84	0.8897	0.2731	0.3599	n.a	n.a
			Commenced	0	0	0.4375	0.4375	n.a	n.a
			Established	0.8651	0.8919	0.4495	0.5028	0	0
		c. 100,000 to less than 300,000	Total	0.865	0.8891	0.4484	0.4963	0	0
			Commenced	0.8245	0.8245	0.49	0.49	n.a	n.a
			Established	0.862	0.8758	0.4461	0.4633	0.2369	0.2326
		d. 300,000 to less than 500,000	Total	0.8592	0.8719	0.449	0.4651	0.2369	0.2326
			Established	0.8109	0.8283	0.2581	0.2678	0.2022	0.2066
			Total	0.8109	0.8283	0.2581	0.2678	0.2022	0.2066
		e. 500,000 to less than 1,000,000	Established	0.8002	0.8002	0.1766	0.2046	0.2903	0.2742
			Total	0.8002	0.8002	0.1766	0.2046	0.2903	0.2742
		f. 1,000,000 to less than 5,000,000	Established	0.734	0.734	0.1537	0.1537	0.1933	0.1933
			Total	0.734	0.734	0.1537	0.1537	0.1933	0.1933
	73130 Gardening Services	a. 10,000 to less than 50,000	Commenced	0.8623	0.8697	0.3071	0.394	0	n.a
			Established	0.8448	0.8817	0.3748	0.439	0.5855	0.5657
			Total	0.8469	0.8804	0.3664	0.4336	0.603	0.5657
		b. 50,000 to less than 100,000	Commenced	0.8274	0.8561	0.4188	0.4649	0	n.a
			Established	0.8476	0.8626	0.426	0.4602	0.4162	0.4007
			Total	0.845	0.8619	0.4253	0.4606	0.4151	0.4007
		c. 100,000 to less than 300,000	Commenced	0.844	0.8592	0.3688	0.4094	0.2522	0.2541
			Established	0.7797	0.7864	0.3599	0.3832	0.2349	0.2303
			Total	0.784	0.7913	0.3605	0.3848	0.236	0.2318
		d. 300,000 to less than 500,000	Commenced	0.8195	0.8195	0.3629	0.3629	0.1901	0.1901
			Established	0.6769	0.7072	0.2385	0.2655	0.2278	0.227
			Total	0.6924	0.7204	0.2515	0.2764	0.2226	0.2215
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.607	0.5878	0.1825	0.195	0.2311	0.2352
			Total	0.6186	0.6018	0.1829	0.1946	0.2233	0.2269
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5877	0.5877	0.1371	0.1371	0.2415	0.2415
			Total	0.5456	0.5886	0.1298	0.1374	0.2367	0.2367
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	73200 Packaging Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4951	0.5203	n.a	n.a
			Total	0	0	0.4853	0.5066	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.4146	0.4146	0	0
			Total	0	0	0.4146	0.4146	0	0
		c. 100,000 to less than 300,000	Established	0.5496	0.5645	0.1899	0.2559	0.3555	0.3232
			Total	0.5496	0.5645	0.1899	0.2559	0.3555	0.3232
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.324	0.324	0.0464	0.0919	0.1478	0.1483
			Total	0.3099	0.3099	0.0492	0.0914	0.1478	0.1483
o.Public Administration and Safety	75100 Central Government Administration	b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio		
				All	Profitable	All	Profitable	All	Profitable	
	75200 State Government Administration	d. 300,000 to less than 500,000	Established Total	n.a n.a	n.a n.a	0 0	n.a n.a	0 0	n.a n.a	
	75300 Local Government Administration	a. 10,000 to less than 50,000	Commenced Established Total	n.a 0 0	n.a 0 0	0 0.2908 0.3904	0 0.4497 0.5611	n.a n.a n.a	n.a n.a n.a	
		b. 50,000 to less than 100,000	Commenced Established Total	n.a n.a n.a	n.a n.a n.a	0 0 0	n.a 0 0	n.a n.a n.a	n.a n.a n.a	
		c. 100,000 to less than 300,000	Established Total	0 0	0 0	0.5686 0.5686	0.6655 0.6655	n.a n.a	n.a n.a	
		d. 300,000 to less than 500,000	Established Total	0 0	0 0	0 0	0 0	0 0	0 0	
		75400 Justice	a. 10,000 to less than 50,000	Established Total	n.a n.a	n.a n.a	0 0	0 0	n.a n.a	n.a n.a
		b. 50,000 to less than 100,000	Established Total	0 0	n.a n.a	0 0	n.a n.a	n.a n.a	n.a n.a	
	75520 Foreign Government Representation	a. 10,000 to less than 50,000	Established Total	n.a n.a	n.a n.a	0 0	0 0	n.a n.a	n.a n.a	
		f. 1,000,000 to less than 5,000,000	Established Total	0 0	0 0	0 0	0 0	0 0	0 0	
	76000 Defence	a. 10,000 to less than 50,000	Established Total	n.a n.a	n.a n.a	0 0	0 0	n.a n.a	n.a n.a	
	77110 Police Services	a. 10,000 to less than 50,000	Established Total	0 0	0 0	0 0	0 0	n.a n.a	n.a n.a	
		c. 100,000 to less than 300,000	Established Total	n.a n.a	n.a n.a	0 0	0 0	n.a n.a	n.a n.a	
	77120 Investigation and Security Services	a. 10,000 to less than 50,000	Commenced Established Total	0 0.6855 0.6503	n.a 0.824 0.824	0.3369 0.2739 0.2855	0.4977 0.4159 0.4304	n.a 0 0	n.a n.a n.a	
		b. 50,000 to less than 100,000	Commenced Established Total	0 0.7526 0.7435	0 0.758 0.7479	0.4678 0.414 0.4202	0.4678 0.4511 0.4531	0 0 0.4725	0 0 0	
		c. 100,000 to less than 300,000	Commenced Established Total	0 0.686 0.6956	0 0.6869 0.6927	0.3288 0.3528 0.3512	0.4041 0.3746 0.3763	0 0.2829 0.2787	0 0.2693 0.2619	
		d. 300,000 to less than 500,000	Commenced Established Total	0 0.6754 0.677	0 0.6813 0.6827	0 0.163 0.1689	0 0.2211 0.2235	0 0.3132 0.3131	0 0.2803 0.2824	
		e. 500,000 to less than 1,000,000	Commenced Established Total	0 0.6106 0.5898	0 0.587 0.5665	0 0.1493 0.1464	0 0.1664 0.1623	0 0.2566 0.2457	0 0.2352 0.2245	
		f. 1,000,000 to less than 5,000,000	Commenced Established Total	0 0.4782 0.4607	0 0.4782 0.4741	0 0.2442 0.1858	0 0.2442 0.2037	0 0.2245 0.224	0 0.2245 0.236	
		g. 5,000,000 to less than 10,000,000	Established Total	0 0	0 0	0 0	0 0	0 0	0 0	
		h. 10,000,000 to less than 20,000,000	Established Total	0 0	0 0	0 0	0 0	0 0	0 0	
		i. 20,000,000 or more	Established Total	0 0	0 0	0 0	0 0	n.a n.a	n.a n.a	
		77130 Fire Protection and Other Emergency Services	a. 10,000 to less than 50,000	Established	0	n.a	0.2286	0.4761	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total		0	n.a	0.2286	0.4761	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	0	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	77140 Correctional and Detention Services	c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	77190 Other Public Order and Safety Services	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	77200 Regulatory Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0.6207	0.6207	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
p.Education and Training	80100 Preschool Education	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0.2764	0.456	n.a	n.a
		Total		0	0	0.3381	0.4787	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	0	0	n.a
		Total		0	n.a	0	0	0	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.2726	0.3296	0.3262	0.2982
		Total		0	0	0.2726	0.3296	0.3262	0.2982
		d. 300,000 to less than 500,000	Established	n.a	n.a	0.1589	0.2067	0.4587	0.4013
		Total		n.a	n.a	0.1589	0.2067	0.4587	0.4013
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	n.a	0	n.a
		Established		n.a	n.a	0.0652	0	0.5492	0
		Total		n.a	n.a	0.0439	0	0.553	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	80210 Primary Education	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	80230 Combined Primary and Secondary Education	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	80240 Special School Education	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0.3334	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	81011 Computer Training (Vocational)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2978	0.3671	n.a	n.a
			Total	0	0	0.4241	0.4886	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.3751	0.3751	n.a	n.a
			Total	0	0	0.3751	0.3751	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.596	0.6348	0	0
			Total	0	0	0.596	0.6348	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	81019 Technical and Vocational Education and Training n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	0.2662	0.4338	0	n.a
			Established	0.8235	0.8402	0.3605	0.5162	n.a	n.a
			Total	0.7558	0.728	0.344	0.5021	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.4984	0.4984	n.a	n.a
			Established	0.8318	0.836	0.3681	0.453	0	n.a
			Total	0.8265	0.827	0.3855	0.4598	0	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.3195	0.4517	0	0
			Established	0.7941	0.816	0.405	0.4794	0.2792	0.2273
			Total	0.7727	0.8201	0.3943	0.4762	0.29	0.2242
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3621	0.3872	0.2665	0.2576
			Total	0	0	0.358	0.3817	0.2665	0.2576
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.1931	0.2408	0.2819	0.2728
			Total	0	0	0.1761	0.2173	0.2721	0.2628

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	81020 Higher Education	f. 1,000,000 to less than 5,000,000	Established	0.6955	0.6955	0.2165	0.2165	0.2879	0.2879
			Total	0.6955	0.6955	0.2165	0.2165	0.2879	0.2879
		a. 10,000 to less than 50,000	Established	n.a	n.a	0.4155	0	n.a	n.a
			Total	n.a	n.a	0.4155	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.4079	0.4079	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	82110 Sports and Physical Recreation Instruction	a. 10,000 to less than 50,000	Commenced	0.8284	0.8117	0.071	0.2895	n.a	n.a
			Established	0.8085	0.922	0.2112	0.4141	n.a	n.a
			Total	0.813	0.8916	0.1907	0.3976	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.8137	0	0.2962	0.4496	n.a	n.a
			Established	0.9063	0.9235	0.327	0.4271	0	0
			Total	0.8912	0.9016	0.3224	0.4303	0	0
		c. 100,000 to less than 300,000	Commenced	0.6477	0.6477	0.3052	0.3245	0	0
			Established	0.8621	0.8877	0.2759	0.3195	0.2852	0.2842
			Total	0.8314	0.8487	0.2791	0.3201	0.278	0.2767
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.7641	0.7641	0.2535	0.2535	0.2449	0.2449
			Total	0.774	0.774	0.2561	0.2561	0.2424	0.2424
		e. 500,000 to less than 1,000,000	Established	0.7294	0.7294	0.2218	0.2218	0.273	0.273
			Total	0.7294	0.7294	0.2218	0.2218	0.273	0.273
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	82120 Arts Education	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.3656	0.437	n.a	n.a
			Established	0.8377	0.8385	0.291	0.3964	n.a	n.a
			Total	0.8377	0.8385	0.3031	0.4032	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.3912	0.3912	n.a	n.a
			Established	0.7918	0.86	0.3093	0.4041	0.4711	0.4066
			Total	0.7907	0.844	0.3154	0.403	0.4711	0.4066
		c. 100,000 to less than 300,000	Commenced	0	0	0.2357	0.2357	n.a	n.a
			Established	0.7166	0.7446	0.2408	0.3057	0.3005	0.2695
			Total	0.7263	0.7499	0.2403	0.2973	0.3005	0.2695
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	n.a	0	n.a
			Established	0.6585	0.6585	0.1705	0.1865	0.115	0.115
			Total	0.6585	0.6585	0.1561	0.1865	0.1195	0.115
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	82191 Flying School Operation	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	Total	n.a	n.a	0	0	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	n.a	0	n.a
			Total	n.a	n.a	0	n.a	0	n.a
	82199 Adult, Community and Other Education n.e.c.	a. 10,000 to less than 50,000	Commenced	0.7435	0.8323	0.2014	0.4186	0	0
			Established	0.7144	0.8654	0.2873	0.4151	n.a	n.a
			Total	0.7244	0.8511	0.2743	0.4156	0	0
		b. 50,000 to less than 100,000	Commenced	0.78	0.78	0.4753	0.4753	n.a	n.a
			Established	0.699	0.7886	0.3704	0.4479	0.455	0.3833
			Total	0.7143	0.7866	0.381	0.451	0.455	0.3833
		c. 100,000 to less than 300,000	Commenced	0	0	0.3921	0.3921	0	0
			Established	0.7183	0.7294	0.308	0.3435	0.2621	0.2521
			Total	0.7246	0.7362	0.3187	0.3501	0.259	0.2497
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.3064	0.3064	0.2611	0.2611
			Total	0	0	0.3043	0.3043	0.2433	0.2433
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.1789	0.1789	0.2551	0.2551
			Total	0	0	0.1792	0.1792	0.2486	0.2486
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.1691	0.1691	0	0
			Total	0	0	0.1691	0.1691	0	0
	82200 Educational Support Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0.6717	0.7649	n.a	n.a
			Established	0	0	0.4226	0.4792	n.a	n.a
			Total	0	0	0.4835	0.5489	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4903	0.5363	n.a	n.a
			Total	0	0	0.5181	0.5603	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2747	0.2747	0	0
			Total	0	0	0.2771	0.2771	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	0	0
q. Health Care and Social Assistance	84010 Hospitals (Except Psychiatric Hospitals)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1997	0.4102	0	n.a
			Total	0	0	0.1782	0.3447	0	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	0.4025	0.4433	n.a	n.a
			Total	0	0	0.3732	0.4433	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.541	0.541	n.a	n.a
			Total	0	0	0.5545	0.5545	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3594	0.3594	0	0
			Total	0	0	0.389	0.389	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.2819	0.2819	0	0
			Total	0	0	0.2819	0.2819	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	84020 Psychiatric Hospitals	c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
	85110 General Practice Medical Services	a. 10,000 to less than 50,000	Total	n.a	n.a	0	0	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.2401	0.3789	0	0
		b. 50,000 to less than 100,000	Total	0	0	0.2712	0.4132	0	0
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.8259	0	0.35	0.4666	0	0
		c. 100,000 to less than 300,000	Total	0.8259	0	0.3722	0.4848	0	0
			Commenced	n.a	n.a	0.087	0.1932	0.4172	0.4172
			Established	0	0	0.2654	0.3429	0.4364	0.3821
		d. 300,000 to less than 500,000	Total	0	0	0.2524	0.3315	0.4346	0.3867
			Commenced	0	n.a	0.2025	0.4043	0.2569	0.2358
			Established	0	0	0.331	0.4058	0.3215	0.3204
		e. 500,000 to less than 1,000,000	Total	0	0	0.3196	0.4057	0.3138	0.3102
			Commenced	0	n.a	0.3465	0.4113	0	0
			Established	0.974	0.974	0.3889	0.4264	0.3161	0.2859
		f. 1,000,000 to less than 5,000,000	Total	0.8752	0.974	0.3867	0.4256	0.3116	0.2822
			Commenced	0	0	0.3665	0.3665	0.1833	0.1833
			Established	0.8484	0.8433	0.3347	0.3543	0.2074	0.204
		g. 5,000,000 to less than 10,000,000	Total	0.8604	0.8571	0.3367	0.3551	0.2058	0.2026
			Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.3515	0.3515	0.1459	0.1459
		85121 Anaesthetist (Own Account)	Total	0	0	0.3773	0.3773	0.134	0.134
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
	85122 Specialist Medical Clinic Operation	a. 10,000 to less than 50,000	Total	0	0	0	0	0	0
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0.759	0.759	n.a	n.a
			Total	n.a	n.a	0.759	0.759	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0.4315	0.4315	n.a	n.a
			Total	n.a	n.a	0.4315	0.4315	n.a	n.a
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0.0267	0	0	n.a
			Total	n.a	n.a	0.0239	0	0	0
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0.165	0.2097	0.3376	0
			Total	0	0	0.1409	0.2097	0.3152	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0.2835	0.2835	0	0
			Total	n.a	n.a	0.2835	0.2835	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.2238	0.2238	0.2684	0.2684

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Total	0	0	0.2513	0.2513	0.2908	0.2908
			Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	85123 Dermatologist (Own Account)	b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0.2623	0.2623	0	0
			Total	n.a	n.a	0.2623	0.2623	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	85124 Gynaecologist and Obstetrician (Own Account)	b. 50,000 to less than 100,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	85125 Psychiatrist (Own Account)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0.4982	0.4982	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0.1915	0	0.4107	0
			Total	n.a	n.a	0.1915	0	0.4107	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	85129 Specialist Medical Services n.e.c.	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.4343	0.4343	0	0
			Total	0	0	0.415	0.415	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.4759	0.4759	n.a	n.a
			Total	0.7327	0.7327	0.4545	0.4847	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0.24	0.3486	0.4824	0.3964
			Total	0.7835	0	0.2156	0.3486	0.4662	0.3964
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.1412	0.2314	0.3782	0.3603
			Total	0	0	0.2213	0.315	0.3782	0.3603
		e. 500,000 to less than 1,000,000	Established	0	0	0.3846	0.4737	0.2649	0.2472
			Total	0	0	0.3846	0.4737	0.2649	0.2472
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.4035	0.491	0.2343	0
			Established	0.5952	0.5952	0.411	0.4278	0.2137	0.2137
			Total	0.6069	0.601	0.4088	0.4452	0.2231	0.206
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		Total	Established	n.a	n.a	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	0	0
		Total	Established	n.a	n.a	0	0	0	0
	85201 X-Ray Clinic Operation	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total	Established	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
	85202 Pathologist (Own Account)	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
		Total	Established	0	0	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
		Total	Established	n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
		Established	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established	Established	0	0	0	0	0	0
		Total	Established	0	0	0.259	0.259	0	0
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0
		Total	Established	n.a	n.a	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
	85203 Radiologist (Own Account)	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Total	Commenced	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
		Total	Established	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	0	0
		Established	Established	n.a	n.a	0	0	0	0
		Total	Established	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0.3993	0.5423	0.1973	0.1973
		Total	Established	n.a	n.a	0.3993	0.5423	0.1973	0.1973
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total	Established	n.a	n.a	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0.1408	0.1408	0	0
		Total	Established	n.a	n.a	0.1408	0.1408	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0.18	0.18	0	0
		Total	Established	n.a	n.a	0.18	0.18	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	85209 Other Pathology and Diagnostic Imaging Services	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	85310 Dental Services	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
		Established		0	0	0.329	0.4759	0	0
		Total		0	0	0.315	0.4711	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.4098	0	0	0
		Established		0.8521	0.8412	0.328	0.3784	0	0
		Total		0.8642	0.8566	0.3531	0.4351	0	0
		c. 100,000 to less than 300,000	Commenced	0.8363	0.8363	0.3339	0.4013	0.1826	0
		Established		0.8743	0.8743	0.4107	0.4678	0.3391	0.2705
		Total		0.8662	0.8662	0.3926	0.4522	0.2905	0.2403
		d. 300,000 to less than 500,000	Commenced	0	0	0.1677	0.2002	0.3219	0.347
		Established		0.838	0.838	0.3114	0.3211	0.2788	0.2611
		Total		0.8343	0.8343	0.2934	0.3072	0.2873	0.2767
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.1885	0.1885	0.263	0.263
		Established		0.8102	0.8236	0.3131	0.3276	0.2492	0.2375
		Total		0.8291	0.8418	0.3043	0.3174	0.2502	0.2395
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0.248	0.2588	0.2414	0.2459
		Established		0.6726	0.6726	0.3039	0.3054	0.2041	0.2015
		Total		0.7019	0.7019	0.2988	0.3013	0.208	0.206
		g. 5,000,000 to less than 10,000,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0.4392	0.4392	0	0
		Total		0	0	0.4137	0.4137	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	85320 Optometry and Optical Dispensing	a. 10,000 to less than 50,000	Established	0.5161	0	0.2181	0.4703	n.a	n.a
		Total		0.5161	0	0.2181	0.4703	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
		Established		0	0	0.4236	0.4236	n.a	n.a
		Total		0	0	0.4489	0.4489	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.6631	0.6731	0.2592	0.3442	0.3142	0.2553
		Total		0.6655	0.6758	0.2639	0.3482	0.3142	0.2553
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
		Established		0.6734	0.6734	0.2967	0.3164	0.1597	0.1597
		Total		0.6726	0.6726	0.2911	0.3096	0.1621	0.1621
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
		Established		0.6457	0.6481	0.2047	0.2112	0.1993	0.196
		Total		0.6491	0.6515	0.2133	0.2195	0.1957	0.1925

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
		Established		0.6584	0.6508	0.2159	0.2242	0.2101	0.2017
		Total		0.6591	0.6518	0.2229	0.2312	0.2062	0.198
		g. 5,000,000 to less than 10,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	85330 Physiotherapy Services	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	0	0
			Established	0	0	0.1368	0.2958	n.a	n.a
			Total	0	0	0.1093	0.2628	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.3823	0.4804	0	0
			Established	0	0	0.4353	0.6205	0	0
			Total	0	0	0.4206	0.5784	0.4578	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.2664	0.2664	0.2923	0.2923
			Established	0.9585	0.9585	0.407	0.4343	0.2584	0.2595
			Total	0.9587	0.9587	0.3903	0.4134	0.2646	0.2657
		d. 300,000 to less than 500,000	Commenced	0	0	0.34	0.34	0.2487	0.2487
			Established	0.9495	0.9448	0.2654	0.3021	0.3092	0.2906
			Total	0.9517	0.9476	0.2773	0.3087	0.2994	0.2831
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0.3191	0.3191	0.3083	0.3083
			Established	0.8806	0.8806	0.2408	0.2408	0.3595	0.3595
			Total	0.8806	0.8806	0.2496	0.2496	0.3537	0.3537
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.1987	0.205	0.4182	0.4198
			Total	0	0	0.2	0.2055	0.4222	0.4238
	85340 Chiropractic and Osteopathic Services	a. 10,000 to less than 50,000	Established	0	0	0.3026	0.5024	n.a	n.a
			Total	0	0	0.3026	0.5024	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.3697	0.4222	0	0
			Total	0.8671	0.8671	0.3667	0.431	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.924	0.9296	0.3702	0.3976	0.2378	0.2244
			Total	0.9281	0.9335	0.3743	0.4006	0.2378	0.2244
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.9012	0.9553	0.3709	0.4445	0.1981	0.2047
			Total	0.9012	0.9553	0.3488	0.4089	0.1972	0.2028
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0.3013	0.3013	0.2429	0.2429
			Total	0	0	0.2871	0.2871	0.2314	0.2314
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	85391 Complementary and Alternative Services	a. 10,000 to less than 50,000	Commenced	0.7656	0.825	0.1197	0.2726	n.a	n.a
			Established	0.7628	0.7905	0.2694	0.3647	n.a	n.a
			Total	0.7632	0.7943	0.2423	0.3508	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.7952	0.8008	0.4008	0.4622	n.a	n.a
			Established	0.7996	0.8247	0.3683	0.4293	0	0
			Total	0.7991	0.822	0.3712	0.4322	0	0
		c. 100,000 to less than 300,000	Commenced	0.6132	0	0.0845	0.2392	0	n.a
			Established	0.7133	0.7144	0.2659	0.3097	0.2667	0.2269
			Total	0.7071	0.7051	0.2568	0.3072	0.2735	0.2269
		d. 300,000 to less than 500,000	Established	0.6916	0.6916	0.2879	0.2879	0.2169	0.2169
			Total	0.6916	0.6916	0.2879	0.2879	0.2169	0.2169
		e. 500,000 to less than 1,000,000	Established	0.861	0	0.1149	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0.861	0	0.1149	0	0	0
			Commenced	0	0	0	0	0	0
			Established	0	0	0.1167	0	0	0
	85399 Other Allied Health Services (Mainstream)	a. 10,000 to less than 50,000	Total	0	0	0.1455	0.2054	0	0
			Commenced	0	n.a	0.1975	0.3836	n.a	n.a
			Established	0.779	0.779	0.434	0.5268	0	n.a
		b. 50,000 to less than 100,000	Total	0.7879	0.779	0.3861	0.5039	0	n.a
			Commenced	0	0	0.545	0.5912	n.a	n.a
			Established	0.7436	0.7849	0.3347	0.4413	0.4443	0
		c. 100,000 to less than 300,000	Total	0.7776	0.8179	0.3766	0.474	0.4443	0
			Commenced	0.7797	0	0.3115	0.37	0.38	0.3838
			Established	0.8749	0.8749	0.4736	0.4936	0.2644	0.2456
		d. 300,000 to less than 500,000	Total	0.8493	0.8756	0.4493	0.4765	0.2918	0.2765
			Commenced	0	n.a	0	0	0	0
			Established	0.7859	0.821	0.2892	0.3275	0.227	0.2198
		e. 500,000 to less than 1,000,000	Total	0.7925	0.821	0.265	0.3217	0.2523	0.2296
			Commenced	0	0	0	0	0	0
			Established	0.6861	0.708	0.2626	0.3096	0.2831	0.2608
		f. 1,000,000 to less than 5,000,000	Total	0.6818	0.6953	0.2506	0.2909	0.2607	0.2392
			Commenced	0	n.a	0	0	0	0
			Established	0	0	0.1203	0.1474	0.2494	0.2541
	85990 Other Health Care Services n.e.c.	a. 10,000 to less than 50,000	Total	0.5006	0	0.1261	0.165	0.2391	0.2469
			Commenced	0	0	0.3913	0.5314	n.a	n.a
			Established	0.536	0	0.119	0.4305	n.a	n.a
		b. 50,000 to less than 100,000	Total	0.5599	0	0.1919	0.4669	n.a	n.a
			Commenced	0	0	0	0	0	0
			Established	0	0	0.414	0.414	n.a	n.a
		c. 100,000 to less than 300,000	Total	0	0	0.3029	0.3029	0	0
			Commenced	0	0	0	0	n.a	n.a
			Established	0	n.a	0.3315	0.4395	0	0
		f. 1,000,000 to less than 5,000,000	Total	0	0	0.3097	0.3994	0	0
			Established	0	0	0	0	n.a	n.a
		g. 5,000,000 to less than 10,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	86011 Retirement Village Operation	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0.2027	0	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	n.a
			Total	n.a	n.a	0	0	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	-0.0718	0.22	0.418	0
			Total	0	0	-0.0718	0.22	0.418	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0.0919	0	0	0
			Total	0	0	0.0919	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
	86012 Accommodation for the Aged Operation	a. 10,000 to less than 50,000	Established	0	n.a	0	0	0	n.a
			Total	0	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	0	n.a	n.a
			Total	0	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0	0	0.1064	0	0	0
			Total	0	0	0.0961	0	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	n.a	0	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0.0666	0	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0.1709	0	0.2766	0
			Total	0	n.a	0.1795	0.4009	0.2766	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	n.a	n.a	0.1802	0.2369	0.4733	0.4906
			Total	n.a	n.a	0.1628	0.2084	0.5205	0.5404
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
	86090 Other Residential Care Services	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.5062	0.5062	n.a	n.a
			Total	0	0	0.4973	0.4973	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	87100 Child Care Services	a. 10,000 to less than 50,000	Commenced	0	0	0.1239	0.3703	0	n.a
			Established	0.8032	0	0.3245	0.4859	n.a	n.a
			Total	0.8043	0	0.2859	0.4685	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.8961	0	0.157	0.3811	0.5585	0
			Established	0.799	0.7819	0.3703	0.453	0	n.a
			Total	0.836	0.8143	0.3181	0.4382	0.5307	0
		c. 100,000 to less than 300,000	Commenced	0	0	-0.0219	0.1859	0.4767	0.3447
			Established	0.8651	0	0.2002	0.2847	0.3928	0.368
			Total	0.8516	0.7754	0.1399	0.2615	0.4231	0.3617
		d. 300,000 to less than 500,000	Commenced	0	0	-0.0526	0.0722	0.4779	0.4066
			Established	0.8508	0	0.1528	0.2123	0.4663	0.4453
			Total	0.849	0.8191	0.1195	0.1932	0.4683	0.4402

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Commenced	0	0	0.0883	0.0883	0.5424	0.5424
		Established	0.8828	0.8455	0.1194	0.1458	0.5026	0.497	
		Total	0.9072	0.8893	0.1159	0.1386	0.5077	0.5037	
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
		Established	0.4098	0	0.1259	0.168	0.4464	0.4311	
		Total	0.4098	0	0.1274	0.1673	0.4512	0.4376	
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
		Total	0	0	0	0	0	0	
		87900 Other Social Assistance Services	a. 10,000 to less than 50,000	Commenced	0	0	0.4863	0.4863	n.a
	Established	0.772	0.798	0.3849	0.497	n.a	n.a		
	Total	0.763	0.7835	0.3945	0.4958	n.a	n.a		
	b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a	
	Established	0	0	0.433	0.5086	n.a	n.a		
	Total	0	0	0.4447	0.5104	n.a	n.a		
	c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a	
	Established	0	0	0.4713	0.5403	0	0		
	Total	0	0	0.4816	0.5462	0	0		
	d. 300,000 to less than 500,000	Established	0	0	0	0	0	0	
	Total	0	0	0	0	0	0		
	f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0	
	Established	0	n.a	0	n.a	n.a	n.a		
	Total	0	0	0	0	0	0		
r.Arts and Recreation Services	89100 Museum Operation	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
		Established	0.625	0	0.0805	0.2948	n.a	n.a	
		Total	0.5933	0	-0.1159	0.2948	n.a	n.a	
	b. 50,000 to less than 100,000	Commenced	0	n.a	0	n.a	n.a	n.a	
		Established	0	0	0	0	n.a	n.a	
		Total	0	0	0.2473	0	n.a	n.a	
	c. 100,000 to less than 300,000	Established	0.6333	0	-0.0251	0.3943	0	n.a	
		Total	0.6333	0	-0.0251	0.3943	0	n.a	
	f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	
	89210 Zoological and Botanical Gardens Operation	a. 10,000 to less than 50,000	Established	0	0	0.1953	0.4731	n.a	n.a
		Total	0	0	0.1953	0.4731	n.a	n.a	
	b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a	
		Established	0	0	0.3143	0.3143	n.a	n.a	
		Total	0	0	0.3452	0.3452	n.a	n.a	
	c. 100,000 to less than 300,000	Established	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	
	d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0	
		Established	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	
	89220 Nature Reserves and Conservation Parks Operation	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
		Established	0	n.a	0.1673	0.4734	n.a	n.a	
		Total	0	0	0.2319	0.4859	n.a	n.a	
	b. 50,000 to less than 100,000	Established	0	0	0.1398	0.3979	n.a	n.a	
		Total	0	0	0.1398	0.3979	n.a	n.a	
	c. 100,000 to less than 300,000	Established	0.6196	0.5673	0.1103	0.2823	0	0	
		Total	0.6196	0.5673	0.1103	0.2823	0	0	
	d. 300,000 to less than 500,000	Established	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
	90010 Performing Arts Operation	Total		0	0	0	0	0	0
		a. 10,000 to less than 50,000	Commenced	0	0	0.0844	0.4643	n.a	n.a
		Established		0.8625	0.843	0.2562	0.3932	n.a	n.a
		Total		0.8604	0.8642	0.2276	0.4018	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.2908	0.349	n.a	n.a
		Established		0.809	0.809	0.3262	0.4145	n.a	n.a
		Total		0.8337	0.8337	0.3198	0.4028	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.3615	0.3615	0	0
		Established		0.7555	0.7734	0.1452	0.225	0	0
		Total		0.7676	0.7891	0.1662	0.2413	0	0
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0	0	0.0183	0	0	0
		Total		0	0	0.025	0.2314	0	0
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	0	n.a
		Total		0	n.a	0	n.a	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	0	0
		Total		n.a	n.a	0	0	0	0
	90021 Musicians and Entertainers	a. 10,000 to less than 50,000	Commenced	0.5059	0	0.2967	0.4671	n.a	n.a
		Established		0.803	0.8611	0.2696	0.4251	0	0
		Total		0.7555	0.8552	0.2736	0.4312	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.2906	0.3779	n.a	n.a
		Established		0.7548	0.7414	0.3211	0.4014	0	0
		Total		0.7476	0.7344	0.3181	0.3991	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.2754	0.4094	0	0
		Established		0.773	0.7815	0.31	0.3648	0	0
		Total		0.7819	0.7913	0.3072	0.3678	0	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	0	n.a	n.a
		Established		0	0	0.2922	0.3461	0	0
		Total		0	0	0.2585	0.3316	0	0
	90029 Other Creative Artists, Writers and Performers	e. 500,000 to less than 1,000,000	Established	0.7165	0.7165	0.3407	0.3407	0	0
		Total		0.7165	0.7165	0.3407	0.3407	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	n.a	n.a
		Total		0	0	0	0	n.a	n.a
		a. 10,000 to less than 50,000	Commenced	0.5988	0.5988	0.3349	0.433	n.a	n.a
		Established		0.7078	0.7629	0.2602	0.4032	0	n.a
		Total		0.6961	0.7357	0.2672	0.4062	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.6904	0	0.3135	0.4885	n.a	n.a
		Established		0.7461	0.7659	0.4318	0.4935	0	0
		Total		0.7365	0.7729	0.419	0.4931	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
		Established		0.7515	0.7492	0.4215	0.4412	0.295	0.295
		Total		0.7509	0.7486	0.4299	0.449	0.295	0.295
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	n.a	n.a
		Established		0.5911	0	0.1824	0.2673	0	0
		Total		0.5911	0	0.2311	0.3088	0	0
		e. 500,000 to less than 1,000,000	Commenced	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0.3682	0.3682	0	0
			Established	0	0	0.3085	0	0	0
			Total	0	0	0.3085	0	0	0
	90030 Performing Arts Venue Operation	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0	0	0.2318	0.3643	n.a	n.a
			Total	0	0	0.1455	0.3643	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.3563	0.433	n.a	n.a
			Total	0	0	0.3563	0.433	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.5658	0	0.0272	0.15	0	0
			Total	0.5658	0	0.0272	0.15	0	0
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	91110 Health and Fitness Centres and Gymnasias Operation	a. 10,000 to less than 50,000	Commenced	0	0	-0.04	0.2738	n.a	n.a
			Established	0.7445	0.7206	0.0848	0.2828	0	n.a
			Total	0.7695	0.7262	0.0505	0.2803	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0.1603	0.3642	0	n.a
			Established	0.8701	0	0.1984	0.4331	0	0
			Total	0.8791	0	0.1923	0.4224	0	0
		c. 100,000 to less than 300,000	Commenced	0.891	0.838	-0.1338	0.1479	0.2971	0
			Established	0.9211	0.9155	0.1208	0.2113	0.2751	0.2615
			Total	0.9144	0.9034	0.0722	0.2029	0.2796	0.2541
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.8673	0.8556	0.1298	0.1698	0.2963	0.3089
			Total	0.8691	0.8587	0.1318	0.1787	0.286	0.2921
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.8977	0.8625	0.0384	0.106	0.3287	0.2745
			Total	0.8972	0.8674	0.0574	0.1228	0.3278	0.2815
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.9085	0.9141	0.1301	0.1736	0.2815	0.2745
			Total	0.9134	0.9201	0.1008	0.1668	0.2957	0.2811
	91121 Jockeys	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	91123 Professional Cricketers	c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	91124 Professional Footballers	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	91126 Professional Sportspersons n.e.c.	a. 10,000 to less than 50,000	Total	0	0	0	0	0	0
			Established	0	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Total	0	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Total	n.a	n.a	0	0	n.a	n.a
			Established	0.479	0.479	0.2192	0.2192	0	0
		d. 300,000 to less than 500,000	Total	0.479	0.479	0.2192	0.2192	0	0
			Established	0	0	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Total	0	0	0	0	n.a	n.a
			Established	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	0
			Established	0	0	0	0	0	0
	91129 Sports and Physical Recreation Clubs n.e.c.	a. 10,000 to less than 50,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.1049	0.5291	n.a	n.a
			Total	0	n.a	-0.015	0.4392	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	0	0.1287	0.1904	n.a	n.a
			Total	0	0	0.1235	0.2036	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0.6073	0.5365	0.1144	0.2011	0	0
			Total	0.6073	0.5365	0.0965	0.2011	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
	91131 Squash and Tennis Court Operation	a. 10,000 to less than 50,000	Established	0.7719	0.8176	0.2633	0.4206	n.a	n.a
			Total	0.7719	0.8176	0.2633	0.4206	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7856	0.7741	0.2077	0.232	0	0
			Total	0.745	0.7594	0.1688	0.2361	0	0
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7454	0.7454	0.2723	0.2723	0	0
			Total	0.7454	0.7454	0.2841	0.2841	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
	91139 Sports and Physical Recreation Venues, Grounds and Facilities	a. 10,000 to less than 50,000	Commenced	0	n.a	0	n.a	n.a	n.a
			Established	0.7291	0.7704	0.1513	0.3494	n.a	n.a
			Total	0.7505	0.7704	0.1387	0.3494	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0.5054	0	0.1618	0	n.a	n.a
			Established	0.7105	0.7463	0.4065	0.4797	0	0
			Total	0.639	0.7117	0.3574	0.4751	0	0
		c. 100,000 to less than 300,000	Commenced	0.7648	0.7648	0.2556	0.2556	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7947	0.7996	0.2221	0.2752	0.2808	0.2374
			Total	0.7915	0.7956	0.2248	0.2734	0.2619	0.2211
			Commenced	0	n.a	0	n.a	n.a	n.a
		d. 300,000 to less than 500,000	Established	0.7297	0.7297	0.165	0.165	0.2294	0.2294
			Total	0.7552	0.7297	0.1488	0.165	0.2294	0.2294
			Commenced	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0.7265	0	0.1	0.2164	0.3026	0.3096
			Total	0.7247	0.7495	0.0845	0.1721	0.2868	0.2886
			Commenced	0	0	0	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0.7998	0.8629	0.0414	0.1792	0.2732	0.3009
			Total	0.7998	0.8629	0.0414	0.1792	0.2732	0.3009
			Commenced	0	n.a	0	n.a	0	n.a
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
	91140 Sports and Physical Recreation Administrative Service	a. 10,000 to less than 50,000	Established	0	n.a	0.0972	0.4047	n.a	n.a
			Total	0	n.a	0.133	0.4269	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	0	0	0	n.a	n.a
			Commenced	0	0	0	0	0	0
		c. 100,000 to less than 300,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Commenced	n.a	n.a	0	0	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
			Commenced	0	0	0	0	n.a	n.a
	91210 Horse and Dog Racing Administration and Track Operation	b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	91291 Dog Training (Racing)	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0	n.a	-0.3284	0	n.a	n.a
			Total	0	0	-0.1512	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.0818	0.2523	n.a	n.a
			Total	0	0	0.0818	0.2523	n.a	n.a
			Commenced	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.1777	0.309	0	n.a
			Total	0	0	0.1771	0.3001	0	n.a
			Commenced	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Commenced	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
			Commenced	0	n.a	-0.0852	0	n.a	n.a
	91292 Horse Training (Racing)	a. 10,000 to less than 50,000	Established	0.6724	0.7993	-0.1968	0.2444	0	n.a
			Total	0.6871	0.7993	-0.1881	0.2572	0	n.a
			Commenced	0	0	0.1578	0.3976	0	n.a
		b. 50,000 to less than 100,000	Established	0.8096	0.8267	-0.0641	0.1939	0	0
			Total	0.8001	0.8056	-0.0356	0.2241	0	0
			Commenced	0	0	0.1435	0.3413	0	0
		c. 100,000 to less than 300,000	Established	0.8539	0.8403	0.078	0.1984	0.2448	0.2006
			Total	0.8425	0.8379	0.0835	0.2098	0.238	0.1986
			Commenced	0	0	0	0	0	0
		d. 300,000 to less than 500,000	Established	0.8284	0.8263	0.09	0.1727	0.208	0.2122
			Total	0.8284	0.8263	0.09	0.1727	0.208	0.2122
			Commenced	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	Total	0.8259	0.822	0.0992	0.1795	0.2009	0.203
			Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6718	0.7361	0.121	0.2019	0.2644	0.2444
		f. 1,000,000 to less than 5,000,000	Total	0.6718	0.7361	0.1255	0.2016	0.2644	0.2444
			Established	0.5642	0	0.0199	0.0955	0.2328	0.2063
			Total	0.5642	0	0.0199	0.0955	0.2328	0.2063
	91299 Other Horse and Dog Racing Activities	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0.0081	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	0	0
	91310 Amusement Parks and Centres Operation	a. 10,000 to less than 50,000	Commenced	0	0	0.3513	0.4183	n.a	n.a
			Established	0.7459	0.845	0.0514	0.2405	n.a	n.a
			Total	0.7782	0.8732	0.091	0.2718	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0.8168	0.8326	0.2279	0.3221	0	0
			Total	0.8168	0.8326	0.2127	0.3221	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.7765	0.8247	0.1197	0.2393	0.2026	0.2149
			Total	0.7702	0.8166	0.1066	0.225	0.1995	0.2039
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0.7108	0.7108	0.1334	0.1334	0	0
			Total	0.7108	0.7108	0.0762	0.1334	0	0
		e. 500,000 to less than 1,000,000	Established	0.7912	0.7912	0.1111	0.1111	0.1931	0.1931
			Total	0.7912	0.7912	0.1111	0.1111	0.1931	0.1931
		f. 1,000,000 to less than 5,000,000	Established	0.836	0	-0.0843	0	0	0
			Total	0.836	0	-0.0843	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	n.a	0	0	0	n.a
			Total	0	n.a	0	0	0	n.a
	91390 Amusement and Other Recreational Activities n.e.c.	a. 10,000 to less than 50,000	Commenced	0	0	-0.0146	0.2255	n.a	n.a
			Established	0.8098	0.888	0.1702	0.3565	0	0
			Total	0.8166	0.902	0.146	0.3431	0	0
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7043	0.7655	0.2005	0.3134	n.a	n.a
			Total	0.7043	0.7655	0.2054	0.3159	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0.0489	0	0	0
			Established	0.7668	0.8992	0.1613	0.264	0.21	0.2175
			Total	0.7536	0.8514	0.1464	0.2513	0.2295	0.2135
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0	0	0.0845	0.222	0.2426	0.2457
			Total	0	0	0.0933	0.2004	0.2744	0.2894
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	-0.0161	0	0	n.a
			Total	0.5887	0	-0.0025	0	0	0
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	92020 Lottery Operation	a. 10,000 to less than 50,000	Established	0	n.a	0	n.a	n.a	n.a
			Total	0	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.2624	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6045	0.6045	0.2534	0.2534	0	0
			Total	0.6191	0.6191	0.2505	0.2505	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4091	0.4091	0.167	0.167	0	0
			Total	0.4262	0.4262	0.191	0.191	0	0
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	n.a
			Established	0.3427	0.4213	0.0903	0.2139	0	0
			Total	0.3143	0.3987	0.0635	0.1923	0.1337	0
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.1825	0.1825	0.0554	0.0554	0.0576	0.0576
			Total	0.201	0.201	0.0498	0.0498	0.0617	0.0617
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	92091 Bookmaker	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.1574	0.2204	n.a	n.a
			Total	n.a	n.a	0.1382	0.313	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.3103	0.3965	0	0
			Total	0	0	0.3103	0.3965	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	-0.0006	0	n.a	n.a
			Total	0	0	-0.0006	0	n.a	n.a
		f. 1,000,000 to less than 5,000,000	Established	0.0477	0.073	0.0242	0.0444	0	0
			Total	0.0477	0.073	0.0242	0.0444	0	0
	92092 TAB Agency Operation	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0.5198	0.7831	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.608	0.6584	0	0
			Total	0	0	0.6457	0.6888	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.8359	0.8359	0	0
			Established	0.9194	0.9194	0.5786	0.5912	0.3039	0.2815
			Total	0.9307	0.9307	0.6126	0.6241	0.3005	0.2791
		d. 300,000 to less than 500,000	Established	0	0	0.4069	0.4779	0.4316	0.3293
			Total	0	0	0.4069	0.4779	0.4316	0.3293
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
	92099 Other Gambling Activities n.e.c.	a. 10,000 to less than 50,000	Established	n.a	n.a	0.2271	0.3821	n.a	n.a
			Total	n.a	n.a	0.2271	0.3821	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0.4672	0.4672	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.6032	0.6032	0	0
			Total	0	0	0.6032	0.6032	0	0
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
s.Other Services		f. 1,000,000 to less than 5,000,000	Commenced	0	n.a	0	n.a	0	n.a
		Total		0	n.a	0	n.a	0	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
		Total		n.a	n.a	0	0	n.a	n.a
	94110 Automotive Electrical Services	a. 10,000 to less than 50,000	Commenced	0.5618	0.6424	0.2976	0.3876	n.a	n.a
			Established	0.611	0.6474	0.2399	0.3448	0	0
			Total	0.6038	0.6466	0.2474	0.3506	0	0
		b. 50,000 to less than 100,000	Commenced	0	0	0.1836	0.2644	0	n.a
			Established	0.6249	0.6381	0.2729	0.3216	0	0
			Total	0.626	0.6394	0.2679	0.3186	0	0
		c. 100,000 to less than 300,000	Commenced	0.608	0.6135	0.2857	0.2934	0	0
			Established	0.6083	0.6089	0.2755	0.2881	0.2051	0.2017
			Total	0.6083	0.6093	0.2766	0.2887	0.2033	0.2002
		d. 300,000 to less than 500,000	Commenced	0.4531	0.4531	0.2009	0.2009	0	0
			Established	0.5587	0.5595	0.1994	0.2042	0.1747	0.1738
			Total	0.5515	0.5522	0.1995	0.204	0.1712	0.1703
		e. 500,000 to less than 1,000,000	Established	0.529	0.5304	0.1675	0.1826	0.1732	0.1639
			Total	0.529	0.5304	0.1675	0.1826	0.1732	0.1639
		f. 1,000,000 to less than 5,000,000	Established	0.4967	0.4967	0.1526	0.1526	0.1808	0.1808
			Total	0.4967	0.4967	0.1526	0.1526	0.1808	0.1808
	94121 Motor Vehicle Windscreen Repair and Service	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6206	0.6695	0.041	0.2597	n.a	n.a
			Total	0.6305	0.6708	0.1007	0.3054	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6803	0.6959	0.3697	0.4084	n.a	n.a
			Total	0.6567	0.6689	0.3719	0.4057	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6025	0.6004	0.2729	0.2894	0.2259	0.1974
			Total	0.6084	0.6069	0.2873	0.3032	0.2259	0.1974
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.526	0.526	0.1966	0.1966	0.1482	0.1482
			Total	0.548	0.548	0.1972	0.1972	0.1684	0.1684
		e. 500,000 to less than 1,000,000	Established	0.4648	0.4648	0.1507	0.1507	0.1321	0.1321
			Total	0.4648	0.4648	0.1507	0.1507	0.1321	0.1321
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	94129 Automotive Body, Paint and Interior Repair n.e.c.	a. 10,000 to less than 50,000	Commenced	0.7664	0.8051	0.1993	0.3762	n.a	n.a
			Established	0.7223	0.7571	0.264	0.3806	0	0
			Total	0.7299	0.7652	0.2557	0.3801	0	0
		b. 50,000 to less than 100,000	Commenced	0.7412	0.7573	0.2815	0.3888	0	n.a
			Established	0.7381	0.7694	0.375	0.4546	0.3712	0.3371
			Total	0.7383	0.7682	0.3656	0.4482	0.3589	0.3371
		c. 100,000 to less than 300,000	Commenced	0.7469	0.7357	0.2918	0.3756	0.2005	0.1821
			Established	0.6645	0.6821	0.2684	0.3139	0.2412	0.2268
			Total	0.6704	0.6856	0.2705	0.3192	0.2378	0.2237
		d. 300,000 to less than 500,000	Commenced	0.635	0.635	0.2377	0.2653	0.1988	0.1916
			Established	0.629	0.6426	0.1586	0.1886	0.2193	0.2091
			Total	0.6294	0.642	0.1645	0.1946	0.2182	0.2081
		e. 500,000 to less than 1,000,000	Commenced	0.5788	0.5906	0.1543	0.1755	0.2175	0.2048
			Established	0.5678	0.5731	0.1406	0.1597	0.2203	0.2118
			Total	0.5684	0.5739	0.1413	0.1605	0.2201	0.2114

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Commenced	0.4333	0.4085	0.0913	0.1047	0.2959	0.2881
			Established	0.5072	0.5088	0.0988	0.1063	0.2448	0.2438
		Total		0.5003	0.5	0.0982	0.1061	0.2492	0.2473
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	94191 Motor Vehicle Clutch and Brake Repair and Service	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6586	0.7041	0.2448	0.3308	n.a	n.a
		Total		0.6586	0.7041	0.2658	0.3503	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6646	0.6719	0.286	0.3335	0	0
		Total		0.6646	0.6719	0.2848	0.3312	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.6035	0.6084	0.2558	0.2788	0.2005	0.1781
		Total		0.608	0.6131	0.2587	0.2809	0.2003	0.1787
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.564	0.5564	0.1973	0.2162	0.1903	0.1895
		Total		0.577	0.5707	0.2089	0.2271	0.1998	0.1994
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5383	0.5383	0.1368	0.1368	0.1974	0.1974
		Total		0.5409	0.5409	0.1353	0.1353	0.1989	0.1989
		f. 1,000,000 to less than 5,000,000	Established	0.4552	0.4552	0.1145	0.1145	0.1726	0.1726
		Total		0.4552	0.4552	0.1145	0.1145	0.1726	0.1726
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	94192 Motor Vehicle Radiator Repair and Service	a. 10,000 to less than 50,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.3151	0	0.0576	0.2647	n.a	n.a
		Total		0.3564	0.4941	0.068	0.2538	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.6172	0.6172	0.261	0.261	n.a	n.a
		Total		0.6172	0.6172	0.261	0.261	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.4977	0.5009	0.1615	0.1725	0.1738	0.1523
		Total		0.485	0.4872	0.162	0.172	0.1738	0.1523
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5119	0.5119	0.1359	0.1359	0.1517	0.1517
		Total		0.5135	0.5135	0.1405	0.1405	0.1517	0.1517
		e. 500,000 to less than 1,000,000	Established	0.4564	0.4564	0.1219	0.1219	0.0954	0.0954
		Total		0.4564	0.4564	0.1219	0.1219	0.0954	0.0954
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
		Total		0	0	0	0	0	0
	94193 Motor Vehicle Muffler and Exhaust Repair and Service	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.3551	0	-0.0495	0.2206	n.a	n.a
		Total		0.3551	0	-0.0642	0.2436	n.a	n.a
		b. 50,000 to less than 100,000	Established	0.4065	0	0.1838	0.3081	n.a	n.a
		Total		0.4065	0	0.1838	0.3081	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5368	0.5391	0.2095	0.2166	0.1311	0.1181
		Total		0.5401	0.5423	0.2141	0.2208	0.1311	0.1181
		d. 300,000 to less than 500,000	Commenced	0	n.a	0	n.a	0	n.a
			Established	0.5424	0.5424	0.1761	0.1761	0.1399	0.1399
		Total		0.536	0.5424	0.156	0.1761	0.1447	0.1399
		e. 500,000 to less than 1,000,000	Established	0.5102	0.5102	0.0902	0.0902	0.1414	0.1414

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0.5102	0.5102	0.0902	0.0902	0.1414	0.1414
			Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	94199 Other Automotive Repair and Maintenance	a. 10,000 to less than 50,000	Commenced	0.5758	0.5872	0.1164	0.365	n.a	n.a
			Established	0.6287	0.684	0.2068	0.343	0	0
			Total	0.6237	0.6775	0.1944	0.3454	0	0
		b. 50,000 to less than 100,000	Commenced	0.5743	0.6283	0.2184	0.3305	0	n.a
			Established	0.6157	0.6335	0.2707	0.3298	0.4621	0.3067
			Total	0.6133	0.6333	0.2667	0.3299	0.4904	0.3067
		c. 100,000 to less than 300,000	Commenced	0.5476	0.5568	0.2116	0.2438	0.1985	0.1674
			Established	0.5664	0.5764	0.2373	0.2649	0.1918	0.18
			Total	0.5649	0.575	0.2353	0.2633	0.1922	0.1794
		d. 300,000 to less than 500,000	Commenced	0.5343	0.5468	0.1736	0.1896	0.1382	0.1338
			Established	0.5376	0.5402	0.1755	0.1942	0.1606	0.1524
			Total	0.5374	0.5407	0.1754	0.1938	0.1588	0.1509
		e. 500,000 to less than 1,000,000	Commenced	0.5158	0.5165	0.1232	0.1433	0.1795	0.1722
			Established	0.5134	0.5189	0.1475	0.1561	0.1695	0.1675
			Total	0.5136	0.5188	0.1454	0.1551	0.1703	0.1678
		f. 1,000,000 to less than 5,000,000	Commenced	0.3651	0.4032	0.0516	0.0587	0.1174	0.1174
			Established	0.4299	0.4286	0.0918	0.0993	0.171	0.1671
			Total	0.4263	0.4273	0.0896	0.0972	0.1686	0.1648
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	94210 Domestic Appliance Repair and Maintenance	a. 10,000 to less than 50,000	Commenced	0.7084	0	0.2725	0.3356	n.a	n.a
			Established	0.7249	0.7654	0.2505	0.3812	0	n.a
			Total	0.7242	0.7676	0.252	0.3777	0	n.a
		b. 50,000 to less than 100,000	Commenced	0.5885	0	0.2389	0.3591	n.a	n.a
			Established	0.7263	0.7295	0.3594	0.3977	0	0
			Total	0.7196	0.7287	0.3541	0.3964	0	0
		c. 100,000 to less than 300,000	Commenced	0.668	0.668	0.4062	0.4062	0	0
			Established	0.6419	0.6536	0.3285	0.3458	0.2158	0.2086
			Total	0.6428	0.6541	0.3318	0.3484	0.2136	0.2063
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5767	0.5955	0.1904	0.2196	0.2021	0.1973
			Total	0.5823	0.6009	0.191	0.2195	0.2021	0.1976
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.542	0.5506	0.1622	0.1729	0.203	0.203
			Total	0.5651	0.5744	0.1821	0.1931	0.203	0.203
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4917	0.4917	0.1482	0.1482	0.1794	0.1794
			Total	0.482	0.482	0.1363	0.1363	0.1753	0.1753
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	94220 Electronic (except Domestic Appliance) and Precision Equip	a. 10,000 to less than 50,000	Commenced	0.5362	0	0.2969	0.415	n.a	n.a
			Established	0.6117	0.6595	0.1441	0.2945	0	0
			Total	0.6055	0.6634	0.1612	0.3082	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6544	0.6659	0.3825	0.4239	0	0
			Total	0.6486	0.6591	0.3821	0.4216	0	0
		c. 100,000 to less than 300,000	Commenced	0.6746	0.6746	0.3915	0.3915	n.a	n.a
			Established	0.5721	0.5921	0.2991	0.3369	0.3035	0.2664
			Total	0.5796	0.5987	0.3068	0.3418	0.3035	0.2664
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.4807	0.4899	0.2345	0.2536	0.1572	0.1639
			Total	0.4626	0.4878	0.2303	0.2547	0.1521	0.1575
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.4905	0.4905	0.161	0.161	0.1574	0.1574
			Total	0.4687	0.4931	0.1405	0.1585	0.163	0.163
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.518	0	0.0683	0	0.2698	0
			Total	0.4847	0.5214	0.0696	0.0978	0.2456	0.2547
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	94290 Other Machinery and Equipment Repair and Maintenance	a. 10,000 to less than 50,000	Commenced	0.764	0.8428	0.1396	0.3673	n.a	n.a
			Established	0.6414	0.6904	0.1721	0.3356	0	0
			Total	0.6576	0.7066	0.1678	0.3395	0	0
		b. 50,000 to less than 100,000	Commenced	0.5602	0	0.3376	0.4566	0	n.a
			Established	0.6526	0.6921	0.3162	0.3833	0.3856	0
			Total	0.6454	0.6853	0.3179	0.3886	0.422	0
		c. 100,000 to less than 300,000	Commenced	0.6036	0.6367	0.3361	0.3859	0	0
			Established	0.6246	0.6377	0.3297	0.3621	0.2524	0.2386
			Total	0.6232	0.6376	0.3301	0.3635	0.2544	0.242
		d. 300,000 to less than 500,000	Commenced	0.5808	0.5808	0.282	0.282	0	0
			Established	0.5405	0.5494	0.1931	0.2151	0.1448	0.1465
			Total	0.5427	0.5512	0.1979	0.219	0.1424	0.1439
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5118	0.5081	0.171	0.1831	0.1652	0.1638
			Total	0.5102	0.5066	0.1748	0.1866	0.1667	0.1654
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.4234	0.4368	0.088	0.0946	0.1672	0.1728
			Total	0.4264	0.4432	0.084	0.0942	0.1716	0.1772
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		i. 20,000,000 or more	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	94910 Clothing and Footwear Repair	a. 10,000 to less than 50,000	Commenced	0	0	0.0342	0	n.a	n.a
			Established	0.8122	0.8718	0.3408	0.47	0	n.a
			Total	0.8169	0.8755	0.3094	0.4493	0	n.a
		b. 50,000 to less than 100,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7799	0.7772	0.3986	0.4317	0	0
			Total	0.7813	0.7789	0.396	0.4268	0	0
		c. 100,000 to less than 300,000	Commenced	0.7431	0.7431	0.301	0.301	0	0
			Established	0.7403	0.7397	0.3215	0.3344	0.2093	0.2093
			Total	0.7406	0.7401	0.3192	0.3306	0.2053	0.2053
		d. 300,000 to less than 500,000	Established	0.6056	0.6056	0.1549	0.1549	0	0
			Total	0.6056	0.6056	0.1549	0.1549	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	Total	0	0	0	0	0	0
			Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	94990 Other Repair and Maintenance n.e.c.	a. 10,000 to less than 50,000	Commenced	0.6784	0	0.0647	0.298	0	n.a
			Established	0.7349	0.7459	0.3204	0.4277	0	0
			Total	0.7307	0.7425	0.2986	0.4185	0	0
		b. 50,000 to less than 100,000	Commenced	0.8515	0.8515	0.3438	0.3438	n.a	n.a
			Established	0.752	0.7608	0.4124	0.4384	0	0
			Total	0.7573	0.7659	0.405	0.4277	0	0
		c. 100,000 to less than 300,000	Commenced	0.5006	0.4975	0.2757	0.2945	0	0
			Established	0.6777	0.6814	0.2936	0.3069	0.2168	0.2066
			Total	0.6571	0.6602	0.2919	0.3057	0.2218	0.2123
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.5945	0.6514	0.2131	0.2646	0.1587	0.1548
			Total	0.578	0.6626	0.1961	0.2522	0.1655	0.1626
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5027	0.5027	0.1843	0.1843	0.1873	0.1873
			Total	0.5294	0.5294	0.1708	0.1708	0.1923	0.1923
		f. 1,000,000 to less than 5,000,000	Established	0.5498	0.5498	0.1163	0.1163	0.162	0.162
			Total	0.5498	0.5498	0.1163	0.1163	0.162	0.162
	95110 Hairdressing and Beauty Services	a. 10,000 to less than 50,000	Commenced	0.7664	0.8283	0.0235	0.3326	0.6402	0
			Established	0.8397	0.8704	0.2931	0.4336	0.6867	0
			Total	0.8231	0.8645	0.2335	0.418	0.6714	0.5257
		b. 50,000 to less than 100,000	Commenced	0.8138	0.8207	0.1792	0.3134	0.4704	0.3688
			Established	0.8654	0.8733	0.3153	0.3833	0.4316	0.3734
			Total	0.8578	0.8667	0.2928	0.3732	0.439	0.3727
		c. 100,000 to less than 300,000	Commenced	0.8073	0.8239	0.1621	0.2376	0.3423	0.3138
			Established	0.8208	0.8314	0.1967	0.2515	0.3531	0.3284
			Total	0.8193	0.8305	0.1924	0.2498	0.3518	0.3267
		d. 300,000 to less than 500,000	Commenced	0.7742	0.7939	0.1725	0.2314	0.3265	0.3142
			Established	0.8069	0.8065	0.1411	0.1777	0.3689	0.3528
			Total	0.8041	0.8054	0.144	0.1826	0.3647	0.349
		e. 500,000 to less than 1,000,000	Commenced	0.7251	0.7201	0.1146	0.1773	0.3815	0.3462
			Established	0.7841	0.7825	0.1096	0.1311	0.3693	0.3567
			Total	0.78	0.7789	0.11	0.1339	0.3703	0.3561
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.5675	0.6341	0.0824	0.104	0.2746	0.2746
			Total	0.5674	0.6299	0.0822	0.1021	0.2757	0.2757
	95120 Diet and Weight Reduction Centre Operation	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	0	0
			Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	0	0
		c. 100,000 to less than 300,000	Established	0.6702	0	0.041	0	0	n.a
			Total	0.6702	0	0.041	0	0	n.a
		e. 500,000 to less than 1,000,000	Established	0	n.a	0	n.a	0	n.a
			Total	0	n.a	0	n.a	0	n.a
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	95200 Funeral, Crematorium and Cemetery Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	0.7391	0	0.2441	0.4282	n.a	n.a
			Total	0.7391	0	0.2521	0.4245	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.0259	0	n.a	n.a
			Total	0	0	0.0259	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	0	0
			Established	0.6811	0.6593	0.2581	0.3159	0	0
			Total	0.7127	0.701	0.2534	0.3023	0	0
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.7145	0.7086	0.1891	0.2687	0.1476	0.1149
			Total	0.7008	0.6923	0.1931	0.2667	0.1476	0.1149
		e. 500,000 to less than 1,000,000	Established	0.7018	0.7018	0.198	0.2225	0.1134	0.1064
			Total	0.7018	0.7018	0.198	0.2225	0.1134	0.1064
		f. 1,000,000 to less than 5,000,000	Established	0.7453	0.7358	0.1653	0.18	0.1589	0.1558
			Total	0.7453	0.7358	0.1653	0.18	0.1589	0.1558
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	95310 Laundry and Dry-Cleaning Services	a. 10,000 to less than 50,000	Commenced	0.8169	0.8682	0.1865	0.3293	0	0
			Established	0.8891	0.9105	0.2207	0.3661	n.a	n.a
			Total	0.8801	0.9063	0.2163	0.3615	0	0
		b. 50,000 to less than 100,000	Commenced	0.8919	0.8786	0.2467	0.2959	n.a	n.a
			Established	0.9107	0.9152	0.3378	0.3812	0.3606	0.3517
			Total	0.909	0.9121	0.3294	0.3735	0.3606	0.3517
		c. 100,000 to less than 300,000	Commenced	0.9138	0.9079	0.2404	0.2626	0.2027	0.2027
			Established	0.8511	0.8691	0.2844	0.3173	0.2412	0.2324
			Total	0.8559	0.8721	0.2815	0.3136	0.2386	0.2301
		d. 300,000 to less than 500,000	Commenced	0	0	0	0	0	0
			Established	0.774	0.7976	0.2242	0.2453	0.2448	0.2348
			Total	0.7665	0.7885	0.2138	0.2324	0.2474	0.2383
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.7488	0.7871	0.1509	0.1758	0.2634	0.2648
			Total	0.7557	0.7926	0.1477	0.1706	0.2717	0.2741
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0.7717	0.8257	0.1386	0.1622	0.3073	0.3106
			Total	0.7942	0.8413	0.1354	0.1561	0.317	0.3212
	95320 Photographic Film Processing	a. 10,000 to less than 50,000	Commenced	0	0	0.0913	0	n.a	n.a
			Established	0.7005	0.7678	0.1394	0.3099	n.a	n.a
			Total	0.6198	0.7977	0.1276	0.3234	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.6981	0.7316	0.1885	0.3426	n.a	n.a
			Total	0.6981	0.7316	0.2174	0.372	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.6833	0.6708	0.1554	0.1966	0.1617	0.1468
			Total	0.6814	0.6688	0.1542	0.1949	0.1617	0.1468
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	0	0	0
			Established	0.6099	0.5556	0.0354	0.079	0	0
			Total	0.6099	0.5556	0.0444	0.0845	0.1561	0.1561
		e. 500,000 to less than 1,000,000	Established	0.6074	0.6275	0.0674	0.0946	0.1831	0.1684
			Total	0.6074	0.6275	0.0674	0.0946	0.1831	0.1684
		f. 1,000,000 to less than 5,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	95330 Parking Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
			Established	n.a	n.a	0.6039	0.6039	n.a	n.a
			Total	n.a	n.a	0.6055	0.6055	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	0	0	0.4391	0.4391	n.a	n.a
			Total	0	0	0.4391	0.4391	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	0	n.a
			Total	n.a	n.a	0	0	0	n.a
		e. 500,000 to less than 1,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	95340 Brothel Keeping and Prostitution Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0.0723	0	n.a	n.a
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
	95391 Fortune Telling and Similar Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	n.a	n.a	0.335	0.4569	n.a	n.a
			Total	n.a	n.a	0.402	0.493	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	95392 Introduction Agency Services	a. 10,000 to less than 50,000	Established	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	95393 Child Minding (Babysitting in the Home)	a. 10,000 to less than 50,000	Established	n.a	n.a	0	0	0	0
			Total	n.a	n.a	0	0	0	0
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	95399 Other Personal Services n.e.c.	a. 10,000 to less than 50,000	Commenced	0.8694	0.9183	0.0938	0.3434	n.a	n.a
			Established	0.7794	0.8396	0.2052	0.3606	0	0
			Total	0.7996	0.8535	0.1823	0.3575	0	0

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	Commenced	0.7773	0.7602	0.2905	0.4638	0	n.a
			Established	0.8251	0.8541	0.2877	0.3689	0.3761	0.3898
			Total	0.8181	0.8437	0.2881	0.3795	0.3717	0.3898
		c. 100,000 to less than 300,000	Commenced	0.8787	0.8478	0.3009	0.3616	0	0
			Established	0.8464	0.8661	0.3079	0.3706	0.2417	0.2255
			Total	0.8502	0.8642	0.3071	0.3695	0.2388	0.2235
		d. 300,000 to less than 500,000	Commenced	0	0	0.1914	0.1914	0	0
			Established	0.7866	0.8041	0.2014	0.2274	0.2162	0.2037
			Total	0.7448	0.7524	0.1999	0.2215	0.2141	0.2032
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	0	0
			Established	0.5703	0	0.128	0.1714	0.2325	0.2741
			Total	0.6378	0.6917	0.1869	0.2326	0.2506	0.29
		f. 1,000,000 to less than 5,000,000	Commenced	0	0	0	0	0	0
			Established	0	0	0	0	0	0
			Total	0	0	0.0707	0	0.3079	0
	95400 Religious Services	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	0	0.3079	0.4731	n.a	n.a
			Total	0	0	0.3463	0.5038	n.a	n.a
		b. 50,000 to less than 100,000	Established	0	0	0.1188	0.3246	0	0
			Total	0	0	0.1188	0.3246	0	0
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		d. 300,000 to less than 500,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	95510 Business and Professional Association Services	a. 10,000 to less than 50,000	Commenced	0	n.a	0.4096	0	n.a	n.a
			Established	0.7614	0.759	0.1844	0.4134	n.a	n.a
			Total	0.7618	0.759	0.196	0.4221	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0.7766	0.7971	0.3123	0.4256	0	0
			Total	0.7766	0.7971	0.3129	0.4307	0	0
		c. 100,000 to less than 300,000	Commenced	0	0	0.2292	0.2932	n.a	n.a
			Established	0.633	0.6586	0.2407	0.3136	0.2258	0.2174
			Total	0.5995	0.6337	0.2398	0.3121	0.2258	0.2174
		d. 300,000 to less than 500,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Established	0.718	0.7436	0.125	0.1927	0.1813	0.1813
			Total	0.718	0.7436	0.113	0.1927	0.1813	0.1813
		e. 500,000 to less than 1,000,000	Commenced	0	0	0	0	n.a	n.a
			Established	0.5616	0.5188	0.2397	0.2855	0.2591	0.3111
			Total	0.5455	0.5033	0.2313	0.2735	0.2591	0.3111
		f. 1,000,000 to less than 5,000,000	Established	0.6354	0.6532	0.2814	0.3084	0.1963	0.2048
			Total	0.6354	0.6532	0.2814	0.3084	0.1963	0.2048
		g. 5,000,000 to less than 10,000,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		h. 10,000,000 to less than 20,000,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	95520 Labour Association Services	a. 10,000 to less than 50,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		b. 50,000 to less than 100,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
		c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
				All	Profitable	All	Profitable	All	Profitable
	95591 Parents and Citizens Associations	c. 100,000 to less than 300,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
	95599 Other Interest Group Services n.e.c.	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	0	n.a	n.a
			Established	0	n.a	0.2873	0.4783	n.a	n.a
			Total	0	n.a	0.2805	0.4247	n.a	n.a
		b. 50,000 to less than 100,000	Commenced	0	n.a	0	0	n.a	n.a
			Established	0	0	0.3741	0.5441	n.a	n.a
			Total	0	0	0.3883	0.5704	n.a	n.a
		c. 100,000 to less than 300,000	Established	0.6769	0.6769	0.3958	0.3958	0	0
			Total	0.6769	0.6769	0.3958	0.3958	0	0
		d. 300,000 to less than 500,000	Established	0	0	0	0	0	0
			Total	0	0	0	0	0	0
		e. 500,000 to less than 1,000,000	Established	0	0	0	0	n.a	n.a
			Total	0	0	0	0	n.a	n.a
		i. 20,000,000 or more	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	96010 Private Households Employing Staff	c. 100,000 to less than 300,000	Established	n.a	n.a	0	0	n.a	n.a
			Total	n.a	n.a	0	0	n.a	n.a
	96030 Undifferentiated Service-Producing Activities of Private Hou	a. 10,000 to less than 50,000	Commenced	n.a	n.a	0	n.a	n.a	n.a
			Total	n.a	n.a	0	n.a	n.a	n.a